

AUGMENTATION OF FINANCIAL— RESOURCES OF URBAN LOCAL BODIES

REPORT OF THE COMMITTEE OF MINISTERS CONSTITUTED BY THE
CENTRAL COUNCIL OF LOCAL SELF GOVERNMENT NOVEMBER 1963

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- | | |
|----------------------------|--|
| 1) Shri George E Daniel | —Paper on Standard of Services for different levels of Urbanisation |
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RAFIQ ZAKARIA

Chairman

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Introduction

The Eighth Meeting of the Central Council of Local Self-Government held at Calcutta in 1962, passed the following resolution —

“The Council having considered the question of augmentation of the financial resources of urban local bodies and having regard to the recommendations of the Taxation Enquiry Commission and the Local Finance Enquiry Committee recommends that information should be collected from the State Governments regarding (i) the types of taxes that can be levied by the urban local bodies under existing laws, (ii) the taxes actually levied by the local bodies, and (iii) the percentage of collection in local bodies of different sizes. The Council notes that the existing sources of revenue for local bodies are not adequate for their requirements

The Council further resolves that a Committee consisting of the Ministers for Local Self-Government from (i) Maharashtra, (ii) West Bengal, (iii) Punjab, (iv) Madras and (v) Andhra Pradesh may study the problem of augmentation of the financial resources of the urban local bodies in all its aspects and on the basis of their study the matter may be taken up with the Finance Ministry. The Minister from Maharashtra shall act as a Chairman of this Committee. The Director, Town and Country Planning Organisation will be Secretary of this Committee.

The Council recommends that this Committee may also examine the proposals that have been made in the note of the Government of Kerala for introducing amendments in the Reserve Bank of India Act to enable the Bank to give long-term loans to urban local bodies for implementing development plans.”

As a result of the National Emergency, following the Chinese invasion, it was decided that the work of this Committee should be kept in abeyance. Subsequently at the 9th Meeting of the Central Council of Local Self-Government held in New Delhi in September 1963, it was decided to revive the Committee appointed earlier. The Committee was also requested to meet the Union Minister for Finance and discuss with him its proposals with a view to obtain increased financial resources for development plans of local bodies.

The West Bengal Government placed a note before the Central Council of Local Self-Government on “Basis of Property Tax by Local Bodies” in which a suggestion was made that the basis of property taxation should be changed from the present system which is based on annual rental value to capital value. This note has also been referred to the Committee for detailed examination.

The constitution of the Committee has been as follows —

- | | |
|---|----------|
| 1) Dr RAFIQ ZAKARIA,
Minister for Urban Development, Maharashtra | CHAIRMAN |
| 2) Shri S M FAZULAR RAHAMAN,
Minister for Local Self-Government, West Bengal | MEMBER |
| 3) Shri ALLAPATI VENKATARAMIAH,
Minister for Local Self-Government, Andhra Pradesh | MEMBER |

- 4) Shri S M ABDULMAJID
Minister for Local Self-Government, Madras MEMBER
- 5) Shri PRABODH CHANDRA,
Minister for Local Government, Punjab MEMBER

Shri K A RAMASUBRAMANIAM, IAS, Director, Town and Country Planning Organisation, Government of India, Ministry of Health, New Delhi, functioned as the Secretary of the Committee

The Chairman of the Committee decided that a Sub-Committee of officials should make a preliminary examination of the problem of augmenting resources of urban local bodies and then place their tentative recommendations for consideration by the Committee. The following Officers have served in the Sub-Committee —

- | | |
|------------------|---|
| 1 Maharashtra | 1 Shri P J Chinmulgund, ICS,
Secretary, Urban Development and Public Health Department, Sachivalaya, Bombay |
| | 2 Dr A U Sheikh, IAS,
Secretary, Urban Development Department, Government of Maharashtra, Bombay |
| 2 Madras | 3 Shri N Anantapadmanabhan, IAS,
Secretary, Urban Development and Local Administration Department, Madras |
| | 4 Shri Deva Prasad,
Deputy Secretary to the Government of Madras, Urban Development and Local Administration Department, Madras |
| 3 West Bengal | 5 Shri A K Datta, IAS,
Joint Secretary to the Government of West Bengal, Local Self-Government and Panchayats Department, Calcutta |
| | 6 Shri N M Bardhan,
Joint Secretary, Local Self-Government and Panchayats Department, Calcutta |
| 4 Andhra Pradesh | 7 Shri A Krishnaswamy, IAS,
Secretary, Health, Housing and Municipal Administration Department, Hyderabad |
| | 8 Shri Mohsin Bin Shabbir,
Director of Municipalities, Hyderabad |
| 5 Punjab | 9 Shri P N Bhalla, IAS,
Secretary to the Government of Punjab, Local Government Department, Chandigarh |
| | 10 Shri S D Khanna,
Deputy Secretary to the Government of Punjab, Local Government Department, Chandigarh |
| 6 Kerala | 11 Shri P D Kuruvilla,
Director of Municipalities, Trivandrum |

Historical Background

Municipal Government in some form was in existence in the cities of ancient India but it did not get much prominence. The capital city of the State and the larger towns had separate organisations of their own for purposes of local Government. In the *Rig Veda* there is mention of the *Purapati* whom *Manu* describes as "Superintendent of all affairs elevated in rank, formidable, resembling a planet among the stars".* It is assumed that the Superintendent was the President of the city board. From

* The Foundation of Local Self-Government in India, Pakistan & Burma — Hugh Tinker

Meghasthenes it is known that the Government of the capital city was conducted by a Municipal Board consisting of 30 members who were divided into six committees of five members each. Functions were assigned to each of these committees and it was the responsibility of the committee to look after them.

It is significant to note that Chanakya makes no mention of the municipal board or its Committees. Perhaps in his time the old system of municipal administration was superseded by a system in which Government officials controlled all the affairs of the city. The main responsibility of the city official was to see that the house-holders were not in any way disturbed in their avocations. It was also their business to provide medical aid to the sick, to take note of persons entering or leaving the city to take precautions against outbreak of fire and to look to the cleanliness of the city etc.

During the Mughal and Maratha periods of Indian history, whatever municipal administration existed either functioned as a dependent body of the central administration or was subjected to rigorous control by the central administration. The duties of municipal Government were more or less the same as those in Chanakya's time.

Between the disintegration of the Mughal empire and the advent of the British, there was anarchy and military feudalism in most parts of the country. During this period 'the ties of social framework were loosened and in many places, local institutions had been perverted or sapped before British officials had any opportunity to assess their value'.

The origin of the modern Local Self-Government system as it exists today owes much to Sir Josiah Child who obtained a Charter from JAMES II to set up a Corporation at Madras in 1642*. The local institutions as they exist today do not represent a process of continuous growth but are the products of convenience which was found necessary by the British Government in the interest of administration. The British regime did away with the indigenous foundations although a good deal of ancient taxation has been retained in modern local finance. "The *Chang* of the Mughal rulers, the Sikh *Dharat*, the *Muhtaraja* of Maratha towns have a descendant in today's octroi. But from the structure and procedure of earlier local institutions almost nothing has been incorporated into modern local Government"†.

The history of modern Local Self-Government in India under the British rule can be divided into four distinct phases. The first ends in 1882 when LORD RIPON issued his well-known Resolution on Local Self-Government, the second phase covers developments from 1882 to 1919 when the Reforms of 1919 made Local Self-Government a transferred subject, the third period extends up to 1935 where the grant of provincial autonomy gave a further impetus to the development of Local Self-Government, and the fourth phase ends in 1947 when Independence was granted.

The First Phase

A reference to the study of Imperial finances between 1833 and 1870 shows that local taxation came earlier than local Government to India. The British established a highly centralised form of Government which brought in its wake the Imperial System of finance. The provinces absolutely depended upon the Central Government except in the case of cesses which were levied mainly for local purposes. This created financial difficulties for the centre as the State Governments started having deficit budgets. "The existence of a common purse, with unknown depth, encouraged the provincial governments to obtain for themselves the largest possible share of general funds. Thus the

* The Foundations of Local Self-Government in India, Pakistan and Burma —Hugh Tinker p 15

† Ibid p 15

Imperial system of finance was not conducive to the growth of economy in the interest of public money' *

To relieve the Imperial budget of the financial difficulties, one of the important devices adopted was to establish Local Self-Government in the presidency and other mofussil towns and to give them the responsibility for providing civic amenities. In order to be able to discharge this function they were empowered to levy a house-tax.

Municipalities were constituted in a number of towns in most of the provinces but the success with which they met varied as the prospect of direct taxation on local residents made the legislation unwelcome. The Act of 1850 which was applicable to the whole of India, realised the futility of direct taxation for local purposes, was also permissive in nature but made provision for the levy of indirect taxes to which the people of the country were accustomed. The Act worked with some success in the North-Western Province (now known as UP) and in Bombay. In Bombay, the success of the Act was due to the fact that the taxes collected under it found their prototype in those levied by the Mahratha Government. In 1863 the Report of the Royal Army Sanitary Commission turned a search light on the appalling unhealthy conditions of towns.

One of the reasons for such conditions was the utilisation of local funds for non-local services. Municipalities were to make heavy contributions towards police expenditure but had no share in police administration. In Madras Presidency local funds were used for the training of teachers and even for the construction of "cutcheries". Octroi was the chief source of revenue, yielding 80 per cent of the total income of municipalities in NWP and 56% in Central Provinces. Municipal functions included conservancy, road repairs and lighting, the framing of bye-laws and their enforcement by fine. The emphasis of indirect taxes led to the emergence of octroi as an important item of revenue of most of the municipalities. The municipal committees set up under the Act had to work under so many limitations that no scope for Self Government was left and their local autonomy in matters of taxation and finances was more illusory than real.

With the introduction of Lord Mayo's Resolution of 1870 a change was brought about in Local Self-Government. According to the Local Finance Enquiry Committee, 1951 "local self-government as a conscious process of administrative devolution and political education dates from the financial reforms of Lord Mayo's Government". The Finance Enquiry Commission, 1953 commenting on Lord Mayo's resolution observes:

"There was however no comparable development of local self-governing institutions in rural areas up to the year 1871 when LORD MAYO introduced his scheme for the decentralisation of administration. The scheme had a stimulating effect on the development of local self-governing institutions in the rural areas."

According to the Resolution the Government of India made over to Provincial Governments certain departments of administration of which education, medical services and roads deserve particular mention. The Provincial Governments were given a grant smaller than the actual expenditure on these departments and were required to meet the balance by local taxation.

The resolution which aimed at decentralisation, introduced the principle of election in municipal laws of provinces where the system was not already recognised. According to the Resolution "Local interest supervision and care are necessary to ensure the management of funds devoted to education, sanitation, medical relief, and local public works". The operation of this Resolution in its full meaning and integrity

* Report of the Finance Commission on the East India Finances Evidence of Honble W. N. Massey

will afford opportunities for the development of Self-Government for strengthening municipal institutions and for the association of Natives and Europeans to a greater extent than heretofore in the administration of affairs."

The dominant motive of the reforms introduced by Mayo's Resolution was, as ever, the relief of the Imperial finances as is evident from the fact that the Provincial Governments were given grants lesser than the actual expenditure on the transferred subjects. In pursuance of the Resolution, Municipal Acts were passed in all the provinces but the legislation was little applied in practice as the district officers in those days were not sympathetic to the idea of extension of the elective principle. The Taxation Enquiry Commission aptly remarks "It was implicit in decentralisation, as then conceived that the emphasis was on the 'local', rather than on the 'self-government' aspect of local self-government."

The right of election to a limited extent was given only in NWP and the Central Provinces elsewhere the population of a municipality did not govern itself except that some of its leading men were nominated by the Government.

Thus by 1880 the principle of local self-government had been put into practice only in the cities of Calcutta and Bombay and in a few, of the towns of Central Provinces and North-Western Provinces. Elsewhere, although a framework of local administration and local taxation existed, control was firmly in the hands of the servants of the government."

The Second Phase

The results of Lord Mayo's Resolution of 1870 were described in the Resolution on Local Self-Government of 1882 thus "Considerable progress had been made since 1870. A large income from local rates and cesses had been secured and in some provinces the management of income had been freely entrusted to local bodies. Municipalities had also increased in number and usefulness. But there was still need for greater degree of progress in different parts of the country. In many places, services admirably adopted for local government were reserved in the hands of Central Government while everywhere heavy charges were levied on municipalities in connection with police, over which they had necessarily no executive control."

LORD RIPON's historic Resolution on Local Self-Government of 18th May, 1882 marks the beginning of a new chapter in the history of Local Self-Government in India as it laid the foundations of the system that exists today. According to the Taxation Enquiry Commission "It was LORD RIPON's Resolution of 1882 that paved the way for the development of Local Self-Government specially in urban areas, with the accent on Self-Government."

The fundamental principles laid down in the resolution were as follows —

- 1) Not less than two-third of the members of the municipalities must be non-officials
- 2) The System of election should be cordially accepted. Government officers should set themselves to make it a success, and it should be introduced at once as widely as possible, first in towns of any considerable size, and then though cautiously also in smaller and less advanced areas. "The simple vote the cumulative vote, election by wards, election by the whole town or tract, suffrage of more or less extended qualification election by castes or occupation, new methods unthought of in Europe" should also be tried,

until experience indicated the form or forms "best suited to the local peculiarities and idiosyncrasies of the different populations"

- 3) Government control should be exercised in two ways Municipalities should have to obtain sanction of Government before deciding upon some of the most important acts, such as raising a loan, levying a new tax, or any matter likely to affect religious passions or the public peace But the number of cases in which such previous sanction was insisted upon ought to be gradually reduced and the executive should confine itself more and more to "control from without rather than from within", the act or acts of the municipality might be set aside in particular cases, in the event of gross and continued neglect of any important duty, a board might even be suspended for a time, but all the resources of friendly advice, sympathetic exhortation and timely remonstrance must first be exhausted
- 4) The Chairman should be non-official as far as possible, for thus alone would the non-official members come to feel that they had real power and responsibility, thus alone could the boards become effective schools of public spirit and political education The Chief Executive Officers should stand outside 'acting as arbiter between all parties, and not as leaders of any' and so, even where to begin with, official Chairman could not be dispensed with they should not vote in the proceedings
- 5) Expert advice help and supervision by such Government officers as Engineers and Doctors must be rendered by them as servants of the municipality and not their masters, the outside control vested in the District Officers should be sufficient to ensure smooth working
- 6) The resources made available for these self-governing bodies should in the main be such as could yield an increasing revenue with improving administration, nor should any duties involving additional expenditure be transferred to them without the simultaneous transfer of additional resources fairly adequate for the purpose

Further it was pointed out that it was not the intention of the Government of India that the proposed transfer of expenditure of a specially local character to local bodies should involve any addition to existing burdens, and it was therefore shown to be necessary to arrange for a simultaneous transfer of receipts sufficient to meet any net balance of additional expenditure which in any instance might arise The receipts to be thus transferred should, it was suggested, be such as to afford a prospect that, by careful administration, with all the advantages due to local sympathy, experience and watchfulness, they would be susceptible of reasonable increase In cases where larger assignments of funds were required, the receipts from cattle ponds or a share of the assessed taxes collected within the jurisdiction of a local body, were indicated as suitable sources of revenue to be made over

Following Ripon's Resolution the main developments in Local Self-Government and finances that took place were transfer of police to Provincial Governments higher importance of grants-in-aid, considerable expansion in local revenues and expenditure and in some areas accumulation of large balances on account of financial conservatism at the local level

The main items of income of Municipalities during Ripon's time were —

- 1) Octroi which formed about 52% of the total tax income in Bombay to 93% in Punjab

- 2) House taxes which formed about 3% in N W P , 4% in Punjab to about 47% in Madras and Assam.
- 3) Tax on profession and trades in N W P (4%) and in Madras (17%)
- 4) Tolls in Madras, Bombay, Bengal and Assam
- 5) Rents and Prices varying from 10% in Bengal to 18% in Madras
- 6) Fees and fines
- 7) Grants-in-aid varying from 10% in Bengal to 18% in Madras

The primary functions of Municipalities under the Acts passed in LORD RIPON'S time were —

- i) The construction, upkeep and lighting of streets and roads and the provision and maintenance of public municipal buildings,
- ii) Public health including medical relief, vaccination, sanitation, drainage and water supply and measures against epidemics,
- iii) Education

On an average 9% to 10% of the total expenditure of Municipalities was incurred on general administration. A large proportion of annual expenditure varying from 35% to 50% was made on public health (including water supply) and public works accounted for from 17% in Madras to 21% in Assam.

According to LORD RIPON'S Resolution, Municipal bodies were subject to the control of the Government in so far as no new tax could be imposed, no loan raised, no work costing more than a prescribed sum undertaken and no serious departure from the sanctioned budget for the year made without the previous sanction of the Government and no rules or bye-laws could be enforced without similar sanction and full publication. These restrictions as will be seen later exist more or less to this day.

Third Phase (1919-1935)

In 1907-1908, the Royal Commission on Decentralisation was set up to enquire into the financial and administrative relations of the Government of India and the Provincial Governments. The Commission examined the entire subject of Local Self-Government and in the course of the evidence it was clearly brought out that the resources of local bodies were not adequate to the proper execution of the duties assigned to them. The Commission attributed the failure of Local Self-Government to factors like artificial character of local areas, absence of genuine elections, lack of finances, excessive control of the Government and inadequate control of local bodies over services.

The recommendations of the Decentralisation Committee led to the Resolution of 1915 of the Government of India. In this resolution the Government referred to "the smallness and inelasticity of local revenues and difficulty of devising further forms of taxation" as some of the factors which impeded the free and full development of Local Self-Government.

The Reforms of 1919 made Local Self-Government a transferred subject. Under these Reforms a clear cut demarcation of tax powers of local bodies was laid down in the act and that continued till the Government of India Act of 1935. The following taxes were included in the local list under the 1919 Act —

- 1) Toll
- 2) A tax on land and land values
- 3) A tax on buildings
- 4) A tax on vehicles and boats

- 5) A tax on menial and domestic servants
- 6) A tax on animals
- 7) An octroi
- 8) A terminal tax
- 9) A tax on trade, profession and callings
- 10) A tax on private markets
- 11) A tax imposed in return for services rendered such as (a) water rate, (b) lighting rate, (c) drainage rate, (d) fees for the use of markets and (e) other public convenience

Soon after the introduction of the Reforms, a number of Acts giving wider powers to local bodies were enacted. The municipal revenues registered an upward trend but in the first flush of enthusiasm, many municipalities devoted their energies to ambitious and costly schemes of education and medical relief but soon found themselves in financial difficulties. In the words of H. TINKER "popular local government began and continued in an atmosphere of political dynamism, within a few years it ran into an economic frost, and on the whole the management of local affairs was largely conducted in terms of personal or party antagonism."

In 1925, the Indian Taxation Enquiry Committee considered the problems of local taxation, along with central and provincial finances. The Committee came to the conclusion that "it is perhaps hardly necessary to emphasise the fact that finances of local bodies all over the country are inadequate for the services which they have to perform".[†] The Committee attributed the poverty of local resources to two factors viz., the development of local bodies through a process of devolution and taxation of real property which should be the basis of local taxation by Provincial Government. The Committee also recommended the replacement of octroi by property taxes and taxes on sales.

The Simon Commission which was appointed in 1930 to review progress made with respect to Reforms under the 1919 Act, recommended sufficient State Control over local bodies in India. In relation to the financial difficulties it maintained that "it is a common place of administration in India that financial resources are generally quite inadequate to meet needs and this is specially true of Local Self-Government. Undoubtedly, one of the reasons for the failure to develop a trained municipal personnel is the poverty of the municipalities. But it is not only actual poverty which cramps their resources but the reluctance of the elected members to impose local taxes."

The giving of grants, often unconditionally, to local authorities has gone so far as to divorce control of policy from financial responsibility. municipalities adopt a variety of expedients for raising revenue. The most disturbing feature, however, is the failure to collect the direct taxes imposed. Since the reforms, uncollected arrears have been mounting up to very large sums. Generally speaking, the management of the finances of local authorities has deteriorated since the reforms and this laxity is not adequately corrected by such powers of audit as the Provincial Governments possess.[‡]

Fourth Phase

The inauguration of provincial autonomy under the Government of India Act 1935 gave further impetus to the development of Local Self-Government. Almost all provinces enacted legislation for further democratisation of local bodies. The Act of

[†]Quoted from "Finances of Local Bodies. Bhopal, Mahakoshal and Vindhya Pradesh —A. C. Minocha

1935 repealed the Scheduled Taxes Rules introduced under the 1919 Act. Under the new Act three lists were provided viz, the Federal List, the Provincial List and the Concurrent List. Local bodies derived their powers from the provincial legislature.

After coming into force of the 1935 Act, there appeared to be no marked improvement in the revenues of municipalities. While the functions were enlarged, financial powers were actually curtailed. The terminal tax was included in the Federal List and the clear cut demarcation between local and state taxes was done away with. According to the Local Finance Enquiry Committee, 1951, "The change has proved rather unfavourable for local authorities, as State Governments have, in certain cases, utilised what were formerly recognised to be purely local taxes for their own purposes." Fresh proposals for taxation, for reduction and abolition of an existing tax continued to be subject to the prior sanction of the Government. The municipalities became increasingly dependent on grants-in-aid from State Governments which further strengthened control of the State Governments.

Post-Independence Period

Independence opened a new chapter in socio-political reforms as embodied in the Directive Principles of State Policy, enunciated in the Constitution which resulted in a federal system of public administration, universal adult franchise and the acceptance of the objective of a welfare State. Article 40 of the Constitution of India says that the State should take steps to organise village panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of Self Government.

The Committee is of the view that after Independence, it is the rural sector which has been engaging the main attention of the Government. Administrative Reforms have been introduced in the form of *Panchayati Raj*, *Zila Parishads*, etc., in the rural areas and also large powers have been entrusted to the local bodies in rural areas. After Independence two committees viz, Local Finance Enquiry Committee, 1949 and the Taxation Enquiry Commission, 1953 examined the problems of finances of urban local bodies. The Local Finance Enquiry Committee was constituted in 1949 to enquire into the question of finances of local bodies and to make recommendations for the improvement of local finances. The Committee examined the finances of municipal corporations and municipalities in detail and made comprehensive recommendations for improving their finances. In the year 1953, the Taxation Enquiry Commission again went through the finances of municipal corporations and municipalities as a part of the study of overall Taxation etc. by various levels of Government i.e., Central, State and Local. It also made important recommendations concerning taxation of local bodies. But the recommendations made by them have hardly been implemented in any State. The Committee agrees with the observation made by the Taxation Enquiry Commission regarding the existing condition of urban local bodies. According to the Taxation Enquiry Commission, "the incorporation in the Union List, of the terminal taxes on goods carried by railways, the limitations on account of profession tax leviable on any one assessee and the immunity of Union properties from local taxation has resulted in a contraction of the powers of taxation and consequently, of the potential resources of local bodies and the inclusion of only two lists viz Union and State has obliterated the legal distinction between the sphere of taxation of local bodies and State Governments which has created new problems in regard to the devising of an adequate and satisfactory system of local taxation and local finance."

On examining the financial condition of urban local bodies for the year 1960-61 the Committee has come to the conclusion that whatever taxes local bodies are allowed today to levy are more or less same which were exploited by them in

Lord Ripon's time Further in the absence of a clear cut demarcation between State and local sources of taxation, there has been an encroachment by the State Government in the legitimate domain of local taxes. In some States, taxes on property *e.g.*, in Punjab etc., and in others, taxes on professions, callings, employments and trades *e.g.*, in Madhya Pradesh and Assam, are being credited to the State revenues. Overlapping in taxation is one of the reasons why a local body cannot utilise fully its existing resources. Another disquieting feature of the present system of local finances is that local bodies are increasingly deprived of their lucrative non-tax sources of revenue *viz.*, distribution of electricity, protected water supply etc. As such the proportion of non-tax revenues is declining. On the other hand the financial responsibilities of local bodies, due to various reasons, are increasing at a much faster rate necessitating greater reliance on grants-in-aid.

The brief historical review made above makes it clear that local bodies have suffered from neglect over all these years and their aims and problems, unfortunately have been regarded as inferior to those of State and National Governments. Unless local bodies are given proper attention, it will not be possible to look at urban areas in their proper setting in the country's political and economic life.

The Present Position

It may be mentioned that the Local Finance Enquiry Committee and the Taxation Enquiry Commission concerned themselves with municipal corporations and municipalities while the town area committees and notified area councils were excluded from the purview of the enquiries as it was found that no data concerning them was available. We are pleased to state that it was possible for us to collect data for about 44% of notified/town area committees which were in existence in the year 1960-61. The Committee decided to collect data as far as possible for all the urban local bodies which were in existence in the year 1960-61. The reason which prompted the Committee to cover the entire universe instead of sample was because so far no study has been made by any authority in India which gives a complete financial picture of all the urban local bodies. In spite of shortage of time the Committee could collect and analyse data of about 75% of the total number of urban local bodies. An idea of extent of coverage in each State for various types of urban local bodies can be had from the following *Table No 1*.

On the basis of the data published by the Central Council of Local Self Government, Ministry of Health which relates to the situation as was in existence on 31-12-1961 the total number of urban local bodies in towns/cities was about 1,860 as against 2,690 urban areas mentioned in the Census of 1961. This shows that not all the urban areas of 1961 Census are having Urban Local Self Government. The *Table No 2* shows the distribution of towns/cities and urban population covered by urban and rural local bodies in India during the year 1960-61.

A perusal of the Table shows that about 21% of towns are having rural local bodies. The total population under their jurisdiction is about 12% of the urban population. The differences in the percentage coverage is due to concentration of urban population in Class I towns which are all having urban local bodies.

On analysing the various classes of towns according to type of local body namely, municipal corporation, municipality, notified/town area committee, we find that the total number of urban local bodies comprises of 20 municipal corporations, 1,485 municipalities, about 300 notified/town area committees and 55 cantonments. The *Table No 3* shows distribution of various types of urban local bodies according to size of town and the population under them.

TABLE No. 1

Percentage Coverage of Urban Local Bodies in Each State

Sl No	Name of the State	Corporations		Municipalities		Notified Town Councils		All Urban P.	
		Total No Covered		Total No Covered		Total No Covered		Total No Covered	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Andhra Pradesh	1	1	100	67	67	100	52	52
2	Assam	—	—	—	17	11	65	27	13
3	Bihar	1	1	100	48	17	35	35	11
4	Gujarat	1	1	100	146	81	55	—	—
5	Jammu & Kashmir	—	—	—	3	1	33	30	9
6	Kerala	1	1	100	28	28	100	—	—
7	Madhya Pradesh	3	3	100	159	151	95	26	—
8	Madras	1	1	100	64	64	100	—	—
9	Maharashtra	3	3	100	221	221	100	11	3
10	Mysore	1	1	100	165	161	93	11	3
11	Orissa	—	—	—	19	18	95	27	22
12	Punjab	—	—	—	173	101	55	5	—
13	Rajasthan	—	—	—	141	136	96	—	—
14	Uttar Pradesh	5	5	100	132	93	70	207	131
15	West Bengal	2	2	100	87	57	100	5	—
16	Delhi	1	1	100	1	1	100	—	—
All India		20	20	100	1471	1238	84	532	250
								2023	1503
									75

Note (1) Hubli, Dharwar, Calcut and Sholapur have been included in municipalities

(2) The urban local bodies which have been mentioned in the L.S.G. Publication but not declared as corporations in 1961 Census have also been taken into consideration, as such the number of urban local bodies given in this table is more than the number mentioned in Table Nos 2 and 3

TABLE No. 2

Towns and Population under Urban and Rural Local Bodies

Class of Town	Population (in lakhs)		
	Number of Towns		Urban
	Total	Having Urban Local Bodies	
			Under Urban Local Bodies Under Rural Local Bodies
Class I	107 (100 0)	107 (100 0)	351 78 (100 0) — (—)
Class II	141 (100 0)	134 (95 5)	95 48 (100 0) 5 23 (5 5)
Class III	515 (100 0)	436 (84 7)	135 47 (86 6) 20 96 (13 4)
Class IV	817 (100 0)	514 (62 9)	112 57 (100 0) 40 65 (36 1)
Class V	843 (100 0)	483 (57 2)	63 07 (100 0) 26 70 (42 4)
Class VI	266 (100 0)	186 (69 9)	8 87 (100 0) 2 66 (30 0)
All Classes	2,689 (100 0)	1,860 (69 3)	692 00 (87 8) 96 20 (12 2)

Note: Figures in bracket denote percentages

TABLE No. 3

Types of Local Bodies and Population under them in Different Classes of Towns

Sl No	Local Body/Class	Class I		Class II		Class III		Class IV		Class V		Class VI		Total	
		No	Pop	No	Pop	No	Pop	No	Pop	No	Pop	No	Pop	No	Pop
1	Municipal Corporations	19 (18 7)	201 98 (57 4)	1 (0 8)	0 67 (0 7)	—	—	—	—	—	—	—	—	20 (0 1)	202·65 (29 3)
2	Municipalities	85 (78 5)	144 24 (41 0)	128 (95 5)	86 12 (95 4)	404 (92 7)	125 27 (92 5)	423 (82 3)	59 86 (83 2)	332 (68 8)	25 21 (69 1)	113 (60 8)	4 27 (68 8)	1485 (79 8)	444 97 (64 3)
3	Notified Area Committee	2 (1 9)	4 51 (1 3)	1 (0 7)	0 90 (1 0)	15 (3 4)	4 76 (3 5)	37 (7 2)	5 08 (7 1)	35 (7 2)	2 71 (7 4)	36 (19 4)	0 84 (13 51)	126 (6 8)	18 80 (2 7)
4	Town Area Committee	—	—	—	—	5 (1 1)	1 21 (0 9)	40 (7 8)	5 01 (7 0)	105 (21 7)	7 79 (21 4)	24 (12 9)	0 75 (12 1)	174 (9 4)	14 76 (2 1)
5	Cantonment	1 (0 9)	1 05 (0 3)	4 (3 0)	2 56 (2 9)	12 (2 8)	4 23 (3 1)	14 (2 7)	1 97 (2 7)	11 (2 3)	0 76 (2 1)	13 (6 9)	0 35 (5 6)	55 (2 9)	10 92 (1 6)
TOTAL		107 (100 0)	351 78 (100 0)	134 (100 0)	90 25 (100 0)	436 (100 0)	135 47 (100 0)	514 (100 0)	71 92 (100 0)	483 (100 0)	36 47 (100 0)	186 (100 0)	6 21 (100 0)	1860 (100 0)	692 10 (100 0)

It is observed from *Table No 3*, though numerically smallest, the municipal corporations among themselves serve about 29 per cent of the total population covered by all categories or urban local bodies referred to above. The municipalities serve 64% of the population, the notified/town area committee 5 per cent and cantonments only 2 per cent. In point of historical evolution each of the major categories of urban local bodies represents a phase of urban Local Self Government. While municipal corporations represent relatively the most developed form of Local Self Government, the notified area committee and town area committee may be considered as being in the initial steps of the ladder. The municipalities occupy an intermediate position.

Though all the local bodies have common objectives and more or less identical characteristics, the method of their constitution in the extent of delegated functions, powers and resources available to them lends a somewhat distinct status to each class of local bodies. Municipal corporations have generally been established in metropolitan areas or big cities. By and large, these have been constituted under separate legislative enactments which govern the respective corporations. With the growth of cities which has necessitated establishment of municipal corporations in quite a large number of towns, some of the State Governments have enacted laws which govern all the municipal corporations in the State. What chiefly distinguishes a corporation from a municipality is the almost complete separation of the deliberative from the executive functions and the vesting of all executive authority in a Municipal Commissioner who is relatively independent of the elected body. As a class they have wider functions and larger powers than municipalities. They enjoy relatively more autonomy in matters like formulation of budget and sanction of municipal works and have larger revenue resources partly because of wider devolution but mainly because their jurisdictions have relatively broader and stronger economic base. All these factors account for their having higher standards of civic services and better administration.

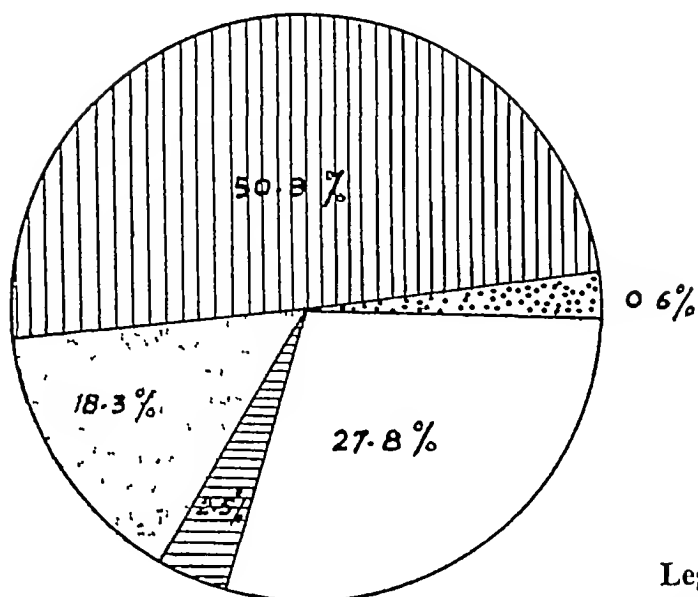
Next come the municipalities. These are set up in cities and larger towns and are generally governed by respective State enactments. As for structure and organisation, there is a great measure of uniformity between municipalities of different States. There are, at the same time significant differences in the degree of control exercised by the State Governments, the delegated powers of taxation, the scope and varieties of functions, efficiency of tax collection and general municipal administration. They enjoy more or less the same powers in the sphere of taxation etc., as do the corporations though the extent of State control here is relatively larger. But in terms of actual performance, barring a few exceptions, municipalities lag behind the corporations.

Notified area committees are set up by the State Governments in medium and small towns—perhaps not well developed to justify the establishment of municipalities—and they are governed by special provisions in the State Municipal Acts. Town area committees are set up in a number of States under separate legislative enactments. These are local government units established in small towns. The powers and functions of town area committees and notified town area committees are limited and the degree of the State control over them is more than that in the case of municipalities.






Unlike other local bodies which function with delegated legislation under State Governments the cantonment boards are regulated by the Central Act II, 1924. The State Governments have no jurisdiction over them.

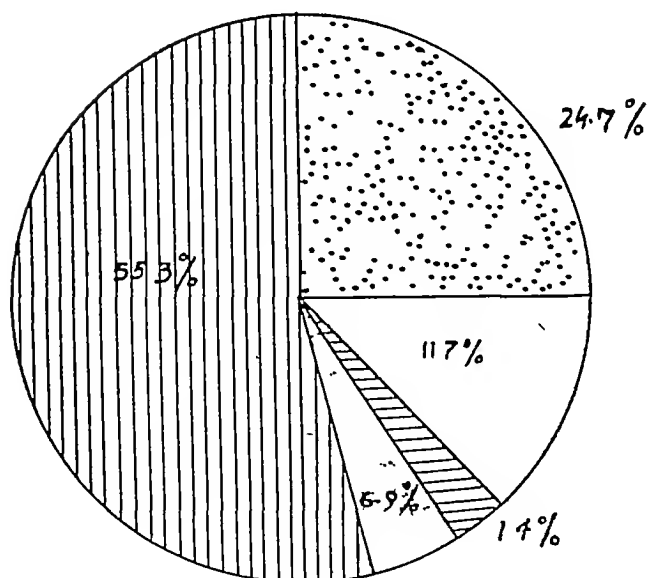
The determination of cantonment areas, their administration, constitution and powers are indicated in the Union List to *7th Schedule* of the Constitution. The composition of Cantonment Boards is a little different from that of other local bodies. The elected element in the board is generally in a minority. The size of population in

Percentage Distribution of Urban Centres in India 1960-61



Legend

-  Corporation
-  Municipality
-  Notified/Towncentre
-  Cantonments
-  Other Urban Areas



Percentage Distribution of Urban Population in India 1960-61

the jurisdiction of cantonment boards being too small and the areas being primarily constituted for military use, their economic base is generally weak. Since the cantonment boards depend mostly on finances provided by Defence authorities and cover only 2 per cent of the total urban population, we are of the view that they should be excluded from the scope of the enquiry.

Constitutional Position of Local Finance

Article 12 of the Constitution of India makes it clear that in the two most important parts of the Constitution, namely, Part III which deals with Fundamental Rights and Part IV which deals with Directive Principles of State Policy, "the State" includes the Government and Parliament of India and the Government and the Legislature of each of the States and of local or other authorities within the territory of India or under the control of the Government of India. The Constitution thus recognises that local government institutions are an essential part of the National Government.

The subject of local government, however, figures under Entry No. 5 of List II of the *7th Schedule* of the Constitution, which reads as follows:

"Local Government, that is to say, the Constitution and powers of Municipal Corporations, Improvement Trusts, District Boards, Mining Settlement Authorities and other local authorities for the purpose of Local Self Government or Village Administration."

There is thus no separate list in the Constitution of subjects which falls exclusively within the purview of local authorities.

As such, all units of local government are creations of the State Governments and possess those powers and functions which are specifically delegated to them by the Acts passed by the State Legislatures. The duties and powers vary with the nature and size of the local government unit. All local bodies are subject to statutorily defined supervision and control by State Governments through the Local Self-Government Department. This Department has powers of making regulations, obtaining information, inspection, sanctioning taxation and loans, approving budgets of indebted municipalities, auditing accounts, establishing qualifications and salaries of staff, sanctioning high appointments and hearing appeals against punishment, suspension of local resolutions where they are likely to affect peace and order, action in default, appeals in specified matters from citizens aggrieved by local decisions and deciding disputes between municipalities.

The Constitution divides the public revenues of the country into two parts only, one for the Union and the other for the State and permits the State authorities to allot any resources at their discretion to local bodies out of the State share of public revenues. There is no provision in the Constitution making it obligatory for the States to hand over any particular source of income to local bodies. Theoretically, the local bodies can be permitted to levy any of the taxes which a State Government is empowered to levy under the Constitution. This, however, has not been, and for obvious reasons, cannot be permitted.

It may be recalled that the Government of India Act of 1919 (Scheduled Taxes Rules) provided for the following taxes to be exclusively utilised by or for the local bodies,—

- i) Toll
- ii) A tax on land or land values,
- iii) A tax on buildings;
- iv) A tax on vehicles or boats,

- v) A tax on animals,
- vi) A tax on menials and domestic servants,
- vii) An octroi,
- viii) A terminal tax on goods imported into or exported from a local area where such tax is first imposed in a local area in which an octroi was not levied on or before the 6th July 1917
- ix) A tax on trades, professions and callings,
- x) A tax on private markets,
- xi) A tax imposed in return for services rendered, such as water rate, lighting rate, scavenging, sanitary or sewerage rate, drainage tax and fees for the use of markets and other public conservancies

Subsequently with the declaration of provincial autonomy under the Government of India Act of 1935 the Scheduled Taxes Rules were repealed and the above taxes were included in the Provincial List without any indication that the taxes in question were reserved for local authorities. This position is continued in the new Constitution except that on one or two items which belonged to local bodies and were included in List (II) of the Act of 1935 are now in the Union List. All other items are even now in the State List but with some modifications in the following cases —

- i) Under *Article 276* of the Constitution of India, the total amount payable in respect of any one person by way of taxes on professions, trades, callings and employment to any of the local authority shall not exceed Rs 250/- per annum. However, a local area may go on charging higher rate if before the commencement of the Constitution of India, there was in force a tax on professions etc, with a rate higher than Rs 250/- until provision to the contrary is made by the Parliament
- ii) Under *Article 285* of the Constitution the property of the Union shall, save in so far as Parliament may by law otherwise provide, be exempt from all taxes imposed by State or by any authority within the State, with an exception that if the properties of the Union were taxed before the commencement of the Constitution by any authority, the same can go on taxing them until the Parliament otherwise provide

Financial Resources of Local Bodies

Financial resources at the disposal of local bodies are of two kinds —

- i) Tax revenue and,
- ii) Non-tax revenues

By and large, the tax revenues consist of

- i) Taxes on property including service taxes,
- ii) Taxes on trades, callings and professions,
- iii) Taxes on goods and consumption,
- iv) Taxes on animals and vehicles (other than motor vehicles),
- v) Other taxes

Non-tax revenues generally comprise Government grants, rents from municipal properties, revenues from municipal utilities and undertakings, license and various other fees including those from municipal institutions, interest on municipal investments and fines. The administrative and the commercial revenues depend on the degree to which municipal functions are diversified.

The powers of taxation of local bodies are derived from their respective enactments. The taxation powers of the corporations are confined to a few items. The

taxes they can impose are generally of a compulsory nature. They can only vary the rates within the statutory limits, where these are prescribed. But within the list of items allotted to them their power is final and generally not subject to the approval of any external authority. This however, is not the case with other local bodies which, operate over a wider range of taxes. Some Acts provide that local bodies may impose any tax which is within the competence of the State Legislature to impose. In either case, normally a procedure is prescribed requiring the sanction of the State Government (or the Commissioner of Division) for the selection of a new tax and the varying or modification of an 'existing tax'. To the extent sanction has to be obtained for each tax and each variation in it, the municipalities have much less autonomy in the matter of taxation. As regards the notified area committee the State Government (in case of Punjab and Jammu and Kashmir) or a "prescribed authority" (in U.P.) is empowered to levy any tax in the notified area which a municipal committee can levy under the Act. As for town area committees, their powers of taxation are about the same as those of municipalities except for the difference in the degree of state control which is larger in their case.

Our local government system has not been very effective mainly because of the weak financial administration of our local authorities, particularly, the manner in which they have often failed to meet their obligations and not having taken care to maintain the soundness which is so essential to any financial structure. Discrimination in the assessment of taxes and inefficiency in their collection, complete disregard for budgetary principles; diversion of government grants for specific purposes, corruption and embezzlement, are unfortunately, common features of several of our local bodies. Any attempt to augment their financial resources, will therefore, be criticised unless they show definite improvement in their functioning and are freed from the evils of corruption, laxity and mismanagement.

It is however, necessary that local bodies have to remain as an integral part of the whole system of national democratic government. In these days when there is a drift towards democratic decentralisation, it will be futile to expect that we could do away with urban local bodies and transfer all of their functions to the respective departments of the State Governments. The local bodies have therefore, to remain and function as instruments of a broad national policy conceived in the highest interests of the people. We agree with the Local Finance Enquiry Committee that the wholesale transfer of functions from local bodies to State Governments would be "a retrograde step" and their desperate financial plight should not be taken advantage of to make them even more ineffective.

It is a matter of historical fact that over a long period of years, the most of Local Government has continued to rise and the ability of Local Government to meet this cost within the resources at its own disposal, has continued to diminish. It will be unrealistic to look forward either to a reduction of Local Government expenditure or to a readiness to put a greater proportion of this expenditure upon property taxes and other existing sources or revenue. What we have to conceive therefore, is a better way of distributing the financial burden which will have to be met in any case and the system of Local Finance has to become an integral part of the system of National Finance.

Although transfers of certain functions from local authorities to different departments of the State Government have reduced the financial burden of local bodies to some extent, the constantly increasing cost of services which remain with them and the additional burden of implementing urban development schemes according to a Master Plan have intensified the search for additional revenues. The fundamental problem of Local Finance can be summed up as how to provide the money necessary to meet the cost of services carried out without imposing an intolerable burden upon the tax payers.

and without the local authorities becoming unduly dependent upon assistance from the State Exchequer. The local authority must have regard to what the community can afford to pay as otherwise it might prove difficult to collect the revenue required.

The States are naturally reluctant to surrender some of their own taxation powers to the local authorities. Excessive dependence on assistance from the State by way of grants is also not to be regarded with favour since the State aid goes hand in hand with State controls and the responsibility for Local Government should also carry with it financial responsibility. The answer to the State's reluctance to part with some of its own taxation powers, would be that money has to be found anyway—if not by concession of taxation powers then by grants to local authorities.

It is a matter of common knowledge that most of our local bodies are in dire financial straits. The inelasticity of the property tax coupled with the continued growth of expenditure on Local Government has naturally led to promote a search for additional methods of obtaining local revenue, which would strengthen the local authorities and make them less dependent upon Government grants. Limited resources certainly have impeded the efficiency of services such as maintenance and improvement of roads, drainage sewerage and water supply, street-lighting, provision of public parks, recreational facilities, schools and hospitals etc. The search for additional and alternative methods of raising local revenues, has been going on for some time and will go on for several years. We will only attempt to indicate broadly the lines along which the search may proceed.

THE MAGNITUDE OF THE PROBLEM

1. The following tables will show the State-wise distribution of urban population during 1941-1961, the State-wise distribution of number of Towns in various classes in 1961 and the State-wise Decennial rate of urban growth during 1941-1961

TABLE No. 4

State-wise Distribution of Number of Towns in Various Classes in 1961

State	Class I	Class II	Class III	Class IV	Class V	Class VI	Total
1 Andhra Pradesh	11	9	51	73	72	7	223
2 Assam	1	2	10	12	24	11	60
3 Bihar	7	7	32	53	46	8	153
4 Gujarat	6	9	43	54	60	9	181
5 Jammu & Kashmir	2	—	1	4	6	30	43
6 Kerala	4	5	31	33	18	1	92
7 Madhya Pradesh	6	6	35	57	98	17	219
8 Madras	9	19	62	118	94	36	338
9 Maharashtra	12	15	47	89	88	14	265
10 Mysore	6	10	32	81	64	37	230
11 Orissa	1	3	8	22	25	3	62
12 Punjab	5	13	35	37	54	43	187
13 Rajasthan	6	4	23	52	51	9	145
14 Uttar Pradesh	17	18	56	82	80	22	275
15 West Bengal	12	19	46	45	50	12	184
16 Union Territories Andaman & Nico- bar Islands)	—	—	—	1	—	—	1
17 Delhi	2	—	1	—	—	—	3
18 Himachal Pradesh	—	—	—	2	4	7	13
19 L M & A Islands	—	—	—	—	—	—	—
20 Manipur	—	1	—	—	—	—	1
21 Tripura	—	1	—	1	4	—	6
22 Dadra & Nagar- Haveli	—	—	—	—	—	—	—
23 Goa, Daman & Diu	Urban figures not available						—
24 N E F A	—	—	—	—	—	—	—
25 Nagaland	—	—	—	—	3	—	3
26 Pondicherry	—	—	2	1	2	—	5
27 Sikkim	—	—	—	—	1	—	1
All India	107	141	515	817	844	265	2600

TABLE No 5

*State-wise Distribution of Urban Population During 1941—61**(Population figures in '000s)*

Sl No	State	1941	1951	1961
1	Andhra Pradesh	36 37 (13 3)	54 20 (17 4)	62 75 (17 4)
2	Assam	2 47 (3 3)	4 10 (4 6)	9 13 (7 7)
3	Bihar	19 00 (5 4)	26 26 (6 8)	39 14 (8 4)
4	Gujarat	32 08 (23 4)	44 28 (27 2)	53 17 (25 8)
5	Kerala	11 43 (10 4)	18 26 (13 5)	25 54 (15 1)
6	Madhya Pradesh	22 68 (9 4)	31 33 (12 0)	46 27 (14 3)
7	Madras	51 12 (19 5)	73 34 (24 4)	89 90 (26 7)
8	Maharashtra	57 05 (21 3)	92 22 (28 8)	111 63 (28 2)
9	Mysore	27 43 (11 9)	44 56 (23 0)	52 66 (22 3)
10	Orissa	4 08 (2 9)	5 94 (4 1)	11 09 (6 3)
11	Punjab	23 98 (14 9)	30 66 (19 0)	40 89 (20 1)
12	Rajasthan	22 65 (16 3)	29 55 (18 5)	32 81 (16 3)
13	Uttar Pradesh	73 95 (13 1)	85 95 (13 6)	94 80 (12 8)
14	West Bengal	46 98 (20 2)	62 82 (23 9)	85 41 (24 4)
15	Delhi	6 74 (73 4)	14 37 (82 4)	23 59 (88 8)
All India (Population in million)		44 70 (14 0)	62 28 (17 4)	78 84 (18 0)

Figures in brackets give percentages to total population

The most urbanised States are —Maharashtra, Madras, Punjab, West Bengal, Mysore and Gujarat

The least urbanised States are —Orissa Assam and Bihar

TABLE No 6

*State-wise Decadal Rate of Urban Growth During 1941—61**(Percentage change in Urban Population)*

Sl No	State	Growth 1941 (in %)	Growth 1951 (in %)	Growth 1961 (in %)
1	Andhra Pradesh	39 8	49 0	15 8
2	Assam	32 1	66 0	122 5
3	Bihar	38 7	38 2	49 0
4	Gujarat	39 3	38 0	20 1
5	Kerala	27 9	68 5	39 9
6	Madhya Pradesh	31 0	38 1	47 7
7	Madras	22 8	43 5	22 6
8	Maharashtra	26 9	61 6	21 0
9	Mysore	24 1	62 5	18 2
10	Orissa	29 5	45 6	86 8
11	Punjab	36 2	27 9	33 3
12	Rajasthan	25 9	30 5	11 0
13	Uttar Pradesh	35 1	16 2	9 9
14	West Bengal	64 4	33 7	36 0
15	Delhi	55 3	113 2	64 2

The rate of growth is highest in Assam, Orissa, Bihar, which at present, are the least urbanised States

2 A study of the Census figures for 1941, 1951 and 1961 has revealed an unprecedented growth of towns and cities in India. There is every indication that the pace of urban growth is steadily increasing. This urban growth has been largely due to rural-urban migration as there is practically no difference in the rate of natural population growth between rural and urban areas. Streams of migration are constantly flowing from the rural areas not only towards the large cities but also towards several medium and small towns in almost all the regions. There is also migration from the smaller towns to the big metropolitan cities. While rural population increased from 274 millions in 1941 to 298·85 millions in 1951 and 359·77 millions in 1961, the corresponding increase in the urban population was from 44·70 in 1941 to 62·28 in 1951 and 78·84 in 1961. In 1941, the total percentage of rural and urban population respectively was 85·97 and 14·03. In 1961, it was 82·03 and 17·97 respectively. The slight fall in the rate of growth of urban population in the decade 1951-61 is due to the revised definition of urban areas adopted in the 1961 Census. The total estimated urban population by 1981 is expected to be 165 millions.

3 The rapid growth of urban population has created a number of social and economic problems. Unemployment in cities is high—especially of the educated persons. Housing, water supply and sanitation services are very much deficient in Indian cities and the rural migrants very often settle themselves in a plethora of slums where living conditions are very much worse than in the villages. The National Sample Survey (7th Round—1953-54)* has given the following figures with regard to the housing conditions in our cities as compared to our villages —

a) *Families living in one room or less*

Rural—34%

Urban—44%

In four biggest cities—67%

In Calcutta—79%

b) *Households with per capita floor area of less than 50 sq. ft.*

Rural—14%

Urban—21%

In four biggest cities in India—33%

Calcutta—70%

4 Out of the 2,690 towns which exist in this country, according to the 1961 census, the number of towns which have a water supply system either in operation or under implementation are

a) all the 107 towns which have population of more than 1 lakh.

b) 109 out of 141 towns which have population of 50,000 to 1,00,000

c) 253 towns out of 515 towns which have population of 20,000 to 50,000

d) 200 towns out of 1,927 towns which have population below 20,000

5 With regard to urban sewerage facilities, only 160 out of the 2,690 towns may be said to have sewerage facilities either in operation or under implementation, most of the former being restricted to limited areas. Over 70 per cent of the urban population is yet to be provided with sewerage facilities.

6 These figures only reveal that the rural migrant of the bigger cities who goes to the city in the hope that he would lead a better life there, is actually suffering more misery than either his co-villager who chose to remain in the village or his co-citizen.

*Quoted from "Monograph on the Housing Situation in India—1959" National Building Organisation

who has been dwelling in the city before him. The over-powering attractions of city life however, make him endure years of discomfort and exhaustion in putting up with the social maladjustments of our contributions. The unprecedented growth in urban population has not only lead to the decay of the congested centres of the old cities but is also now gradually affecting the new industrial towns which have been established recently.

7 The drift towards metropolitan centres is one of the crucial challenges of our times. In developing nations like India which are on the eve of industrialization, this drift towards metropolitan centres has created problems such as housing shortages, increased crime, more sickness, more noise, lack of sanitation and other health hazards. An expert Committee of the WHO which had recently studied the problems of metropolitan planning has confirmed this view and has also observed that if the present rate of flight from the rural areas continues, another three thousand millions will be living in the cities by the end of this century which would pose a gigantic problem for all nations.

8, The Third Five Year Plan categorically recognises, that urbanisation is an important aspect of the process of economic and social development and has stressed the need for securing a balanced development between rural and urban areas. As the main ingredients of the developmental policy, the Plan has laid down that —

- a) In the Community Development and other areas within a district, the rural and urban components of development should be knit into a composite plan based in each case on schemes for strengthening economic inter-dependence between towns and surrounding rural areas
- b) Tolerable minimum standards for housing and other services should be defined for being provided in towns according to their requirements and maximum standards should also be prescribed to the extent necessary
- c) Municipal administration should be strengthened for undertaking new developmental responsibilities
- d) There should be physical planning of the use of land and the Master Plans should be prepared for all important cities, towns and regions

9 It is clear that as more and more people are going to live in cities and towns, the responsibilities of local bodies are increasing considerably. As a result of inflationary trends, the cost of services which they are expected to provide, also keep on increasing. If the streams of migration continue to flow and if conditions of living in cities and towns do not improve appreciably we would soon have a situation where "the lava streams of erupting urbanism" may "flow blindly in natural devastating confusion" *

10 Local Government should be looked upon as a means to an end—the means by which people living in compactly settled communities secure satisfactory conditions of living, work and recreation. A local body achieves this end when it secures these conditions with a minimum of sacrifice on the part of its citizens in taxes paid for the services rendered.

11 We propose to divide our recommendations into two parts, the first part would deal with the manner in which the large capital works of improvement for providing better living conditions in cities and towns should be financed, the second part would deal with the augmentation of financial resources of urban local bodies with a view to enabling them to make some contribution towards the capital works of improvement and also to maintain certain minimum standards of services without imposing an intolerable burden upon the tax payers and without becoming unduly dependent upon assistance from the State Exchequer.

* Town and country Planning: Abercrombie

FINANCING URBAN DEVELOPMENT SCHEMES

1 The execution of urban development schemes is primarily the responsibility of the urban local bodies. Considering however, their limited resources it would be too much to expect the urban local bodies to incur considerable expenditure on capital works which have to be undertaken in order to bridge the huge backlog in housing deficits and also in services like water supply, sanitation, transport, power and community facilities etc. Nevertheless resources have to be found for purposes of urban development as otherwise urban living conditions would deteriorate to a point where, they might impede the process of economic development and threaten social stability. This consideration makes it imperative that urban development should not be viewed merely as a problem affecting the urban local bodies only but as a larger national problem.

2 The question of financing urban development should, therefore, in our opinion be better considered in the context of our country's over-all economic planning process. At the time of formulating the Five Year Plans the Planning Commission, the Government of India and the State Governments make a full assessment of the present and potential financial resources and determine the targets for revenues to be raised in the Plan period keeping in view a number of broad policy considerations. The amount of finances that the Plans aim to mobilize involve a measure of strain and effort. Besides the finances needed for the Five Year Plans, the Government of India and the State Governments have to mobilize finances for their general budgets. With the plan and non-plan finances so raised, not much scope is really left for mobilizing additional financial resources. Under these circumstances it is almost impossible to hope that sufficient additional finances could be found for urban development schemes from sources other than the Plan or the general budgets. Since urban development is a part of the over-all development of the country's economy and the bulk of public expenditure over it goes to create or strengthen the economic and social overheads, it is only logical that resources for urban development schemes should be found from within the National and State Plan outlays.

3 The Third Plan does provide an outlay of Rs 46 crores, inclusive of the contributions to be made by the Life Insurance Corporation of India for land acquisition and development. The Plan stipulates that the resources available under this programme would serve as nuclei for Revolving Funds in the States which may be utilised for bulk acquisition and development of land. The scope of this programme is, however, limited to land acquisition for providing housing and community facilities directly related to housing. There is also in the Plan a provision of Rs 29 crores for slum-clearance and improvement. The funds under this scheme could be utilised for acquiring slum areas, improving them and resettling the slum-dwellers in improved houses either at the same site or in alternative sites near the existing places of work. There are also provisions in the Plan for a few other schemes pertaining to urban development such as housing, urban water supply and drainage etc.

4 It may, however, be observed that the total provision made in the National and State Plans for urban development was far too inadequate in relation to the magnitude of the problem. Apart from the relative inadequacy of the allocations for urban development the plan provisions were *ad hoc* and diffused. Experience in the

Third Plan has also indicated that there is an obvious lack of co-ordination among the agencies responsible for executing the various schemes of urban development with the result that all the schemes have proceeded in an isolated manner without producing the cumulative beneficial effect which they could have produced if they were executed in a co-ordinated manner. As a result of this lack of integration in the plan provisions and of co-ordination among the various agencies executing different schemes of urban development, housing has been provided without any relationship to places of work, extension of essential services like water supply and drainage has not kept pace with housing, slums have been cleared but in the absence of minimum sanitary facilities, new houses constructed for slum-dwellers have, very soon, degenerated into new slums. Failings like these clearly emphasise the urgent need to bring all schemes of urban development together and execute them in a concerted and co-ordinated manner within the frame-work of a Master Plan of comprehensive development.

5 Master Plans are now being prepared for the comprehensive development of cities and towns with a view to serve as guides for various policy measures and activities that have to be undertaken to bring about changes in the urban structure and institutions which would contribute to a favourable environment for a healthy civic, economic and social life for all urban dwellers. It is, however, observed that even where Master Plans exist they are not being implemented partly because they do not specify the legal, administrative and financial tools of implementation but most often because of lack of adequate finances. It is nevertheless highly important that these Master Plans should not remain paper plans but should be implemented vigorously according to phased programmes into which the Master Plans should be invariably translated.

The Need For Integrating City Development Programmes With The State Plan And Ultimately In The National Plan

6 The defects and deficiencies pointed out earlier were bound to occur because whatever limited urban development programmes existed were not being effectuated systematically and consistently as a part of an integrated and balanced Five Year Plan formulated for the urban areas within the frame-work of the State and National Five Year Plans. In fact an important weakness of planning under the First, Second and Third Five Year Plans has been that the urban areas have not received adequate attention in the scheme of national development. Moreover, while in the rural areas the rural population and rural leadership have participated in the preparation of the plans as well as in development effort through a net-work of community development blocks, the urban areas have not so far entered organically into the scheme of national development. With a view to redressing this weakness the Planning Commission have issued a circular to all the State Governments suggesting that in the next phase of planning as many towns and cities as possible and at any rate those with a population of one lakh or more should come into the scheme of planning in an organic way, each city mobilising its own resources and helping to create conditions for a better life for its citizens. They have suggested that a beginning should be made by getting Development Plans prepared for all cities which have municipal corporations. The principal items of such Development Plans which should ultimately become part of the State Plan and the National Plan would be (1) Land acquisition and development, (2) Water supply, sanitation and drainage (3) Housing especially low income and industrial housing, (4) Slum-clearance and improvement and provision of sweeper's quarters (5) Primary and secondary education including vocational and technical training at the secondary level (6) Medical and Health facilities, (7) Adult literacy and adult education, and (8) Development of rural areas falling within the municipal jurisdiction. Since the words "Development Plans" are likely to be confused with

Master Plans which are also development plans, we would prefer these Plans to be called "Five Year Development Programmes"

7 Under each of the above heads, the State Local Self Government Department in consultation with the Planning and Finance Departments should indicate the loans, grants and other assistance that would be available under the State Plan. The Corporations should then formulate a statement of their own resources for the remaining period of the Third Five Year Plan and after mutual discussions between the State Government and the corporations, detailed programmes would be prepared for implementation during the remaining years of the Plan. For the Fourth and the subsequent Five Year Plans it is envisaged that such City Development Programmes should be prepared in advance so that they can be integrated with the State and ultimately in the National Plan.

8 We attach a great deal of significance to the City Development Programmes envisaged by the Planning Commission. These City Development Programmes would not only draw the urban areas into the national planning process but would also be instrumental in establishing the missing link between the master plans and the national planning process. In City Development Programmes we see a very good solution of the problem of financing urban development. The best way to proceed in this matter is to translate the Master Plans into master programmes consisting of a number of schemes (relating to say roads, sewage disposal, storm water and other drainage, slum-clearance, housing, re-housing and parks etc.) of convenient size, arranged in order of priority for convenience and expediency of execution. After the Master Plans have thus been translated into a number of practical and executable schemes and the relative priority of various schemes has been fixed, a number of them could be selected and woven into integrated and balanced city development programmes.

9 On analysing, from the financial point of view, the various schemes incorporated in the city development plans or programmes, it would be noticed that the schemes may fall in any of the following three categories —

- 1) Schemes which are executed entirely by some State Government department or an agency other than the urban local body and the finances for which may already be provided in the State Plan or non-plan budgets. Land acquisition and development, higher secondary schools and hospitals may be cited as examples in this category,
- 2) Schemes which have to be executed and administered by the urban local bodies but the finances for which are made available to them in full or in part through loans or grants out of Plan budgets by the State Governments. Examples in this category may be schemes of water supply, sewerage and drainage, slum-clearance and improvement, municipal employees' housing, primary schools and primary health centres etc.
- 3) Schemes executed and financed entirely by the urban local bodies. Items like parks, play-grounds, community centres and municipal roads may be cited as examples of such schemes.

10 From the foregoing categorisation of the schemes it would appear that most of the substantial schemes forming part of the city development plans or programmes have against them a given pattern of financial assistance also. Ordinarily, for remunerative schemes initial capital is made available through loans while for non-remunerative schemes grants and subsidies are given. By and large the schemes for which urban local bodies may have to fend for themselves would be relatively few.

It implies that the question of financing urban development may not be insurmountable problem provided that the city development plans or programmes are prepared for all municipal areas and given a proper place in the State Five Year Plans. This observation is, subject to yet another important qualification, namely, that the outlays against schemes in Categories No 1 and 2 are considerably increased and the pattern of assistance made more liberal in regard to the schemes in Category No 2. We hope the Planning Commission and the State Governments will give this aspect of the matter their most sympathetic consideration. As regards Category No 3, the local bodies should try to raise the required revenues through their own efforts.

Urban Development Board

11 Provision of finance for urban development schemes, even after assuming that it is adequately provided in the State and National Five Year Plans, may not in itself ensure that urban development schemes would actually be implemented. Experience over the three Plan periods, as stated earlier, has revealed that urban development has been greatly handicapped because of lack of co-ordination among the agencies executing different schemes affecting urban development. Seen in this light the success of urban development schemes depends, apart from the question of finances, upon the adequacy and effectiveness of the organisational and administrative arrangements for implementation and execution of the concerned schemes.

12 The number of agencies dealing with some aspect or the other of urban development operating at the local level—practically without any co-ordination and collaboration—is usually large, depending upon the size of the urban areas. Thus for example in some urban areas, besides the municipal corporation or the municipality, there may be an Improvement Trust or a Housing Board as well as many State Government departments and even the departments of the Union Ministries. Under the existing administrative set up none of the existing agencies can be considered suitable to be entrusted with either the task of bringing about inter-agency co-ordination or the responsibility for such urban development functions which transcend the jurisdiction of the individual agencies or involve some special kind of work like the acquisition and development of land. This difficulty in co-ordination and concerted action can be solved by establishing at the State level a statutory High Power Urban Development Board or Authority. This board/authority should be made responsible for the following functions —

- a) Co-ordinating the activities of the various agencies concerned with urban development functions and evaluating the implementation of City Development Programmes
- b) Undertaking most aspects of town development such as acquisition, development and disposal of land, laying out water supply, sewerage and drainage, building roads, housing shops and similar things necessary for urban development in accordance with Master Plans or city development programmes. For this purpose the board/authority may have and operate a Revolving Fund
- c) Undertaking production, conveyance and distribution of water within a specified region as well as collection, treatment and disposal of sewage. (Some local bodies may prefer to obtain bulk supply of water from the board/authority and arrange for internal distribution themselves. They may also prefer to have the board/authority to take over sewage in bulk from the local areas and arrange for its treatment and disposal. In such cases suitable contractual arrangements will have to be made between the board/authority and individual local bodies defining their mutual obligations.)

- d) Borrowing money from Government, Life Insurance Corporation, banking institutions, co-operative societies and local bodies and raising revenue through fees and charges in respect of development functions performed by it
- e) Acquiring and disposing of lands and properties
- f) Undertaking other services intended to promote municipal development such as giving technical advice in preparation of Master Plans, City development programmes, budgets examining technical and economic feasibilities of urban development schemes, debt redemption policies, accounting and legal matters
- g) Preparing Master Plans for metropolitan regions, major urban areas and resource regions where the "planning area" may be much larger than the territorial jurisdiction of the concerned urban local bodies and enforcing such plans, if necessary
- h) Guiding and advising the State Governments and urban local bodies and other urban development agencies on matters pertaining to urbanisation urban development and planning and ensuring the formulation and execution of proper development policies and programmes
- i) Undertaking study and research on various aspects of municipal administration and urban development and imparting training to municipal employees
- j) Acting as a Central Purchasing Agency for materials and machinery
- k) Act as a central agency which would supply long-term and short-term credits needed by the local bodies For remunerative schemes, the board/authority will charge the market rate of interest while for non-remunerative scheme it will make long-term credit available at low rates of interest

13 From the nature of functions described above it should be obvious that it will be necessary for the board/authority to set up its units in the areas where it operates. Where the board/authority cannot set up its own unit it may entrust the urban development functions to a suitable local agency. This local agency should in the matter of its policy and programme function under the general direction and control of the State board/authority. As regards the constitution of the board/authority, it may have a whole-time Chairman and a few whole-time members to deal with financial, engineering, planning, administrative and research matters. They must be experts in their respective fields. Besides the whole-time members, the board/authority should have as its members very senior officers of the State departments concerned with urban development e.g., local self government town planning, public works and housing departments. Among the members of the Board one or two should be from among Members of Parliament, State Legislature or local authorities. The board/authority will have to have on its staff adequate number of technical and administrative personnel to do justice to the various assignments mentioned above.

14 A specialised institution like the Urban Development Board will have several advantages. Firstly it will be in a better position to make use of all possibilities offered by the capital market than would be the local bodies individually. Secondly, it will have a better opportunity to influence the conditions prevailing in the capital market in favour of wishes and requirements of the local bodies than they could do separately. Thirdly it can raise long-term loans more easily than can individual local bodies as

positive lenders can make available substantial amounts to the board whose credit worthiness can be assessed without applying the standards applicable for assessing the separate credit worthiness of individual local bodies. Fourthly, it will be in a position to provide certain services to local bodies on consolidated basis at least in regard to projects for which loans are sought. It can also advise on the technical and economic feasibility of schemes, on debt-redemption policies, accounting and legal matters etc. Fifthly, the Board will also be in a better position to attract capital from abroad and can also make better provisions against risks of fluctuations in foreign exchange, than can individual local bodies.

15 It may be mentioned in this connection that in Guatemala, the Institute De Fomento Municipal which has been set up as an autonomous State concern is not only a Municipal Credit Bank but also provides various other services intended to promote municipal development such as technical advice in preparation of plans and budgets and in supervision of construction works, Central Purchasing Agency for materials and machinery, advice on economic and legal matters. The finances of the Institute are derived from the State allotments, monthly transfers from the State Bank and revenues from the special duty on liquor. In several other countries such as Belgium, Norway, Netherlands and Denmark, Municipal Credit Banks have been established which are functioning successfully without the Central Government making any substantial contribution towards the financial capital. Short-term capital is obtained by centralising payments made by Central Governments to local authorities in the Municipal Credit Banks, by absorbing temporary surplus finances of different institutions and also by attracting bank deposits—particularly savings. Long-term finances are also obtained by borrowing from the capital market and from the local authorities themselves and through the intervention of or in collaboration with the Central authorities. In a backward country like India, however, there are very limited chances of obtaining capital in this manner. The initial capital for the State urban development boards should therefore, come out of the total provisions made in the Five Year Plans for urban development. Apart from the funds that would be made available from the Plan provision, the board can also raise funds from private investors, trusts, commercial banks and so on by issuing long-term tax-exempt bonds backed by the full faith and credit of Government. A board of this nature which would be run strictly on business lines, should be able to raise substantial resources of its own.

16 We note that the World Bank and International Development Association have already earmarked special funds for community water supplies. This is proof of the great importance that is now being attached by the United Nations and allied international agencies to these community facilities in the over-all development of backward countries. In the urban areas of all under-developed countries a crisis is developing due to increasing population and inadequacy of programmes to cope with resultant problems. It would help if the International Aid Agencies make funds available on liberal terms to promote urban development. We, therefore, hope that instead of confining itself to water supply schemes IDA loan assistance would be extended to cover all schemes pertaining to urban development. We would be glad if the Government of India took up the question of expanding the scope of IDA assistance with the Association.

17 We would now refer to the suggestion of the Kerala Government regarding some amendment to the Reserve Bank of India Act which has been referred to us for specific comment. The Kerala Government have suggested that appropriate action be taken to make loans available to the municipalities from the Reserve Bank of India and the Life Insurance Corporation on concessional terms more or less similar to those under which loans are given to Agricultural Credit Co-operatives by the Reserve Bank of India out of the National Agricultural Credit (Long-term Operations) Fund.

which was specially created by *Section 7* of the Act 24 of 1955. We appreciate this suggestion and commend it for the consideration of the Government of India and the Reserve Bank. Since improving living conditions in urban areas is as much a national problem as the provision of agricultural credit facilities, the Reserve Bank should make loans available to the State urban development boards on concessional terms similar to those under which loans are given to the Agricultural Credit Co-operatives.

18. As regards the Life Insurance Corporation of India, it has already been permitted to invest in debentures or other securities issued with the permission of State Government by any Municipality in a State and also in debentures issued by or on behalf of a port trust or municipal corporation or city improvement trust of any presidency town. We feel that once urban development boards/authorities are set up at the State level it will not be necessary for the Life Insurance Corporation to invest in debentures issued by any individual municipality or to grant loans to individual municipality on the guarantee of the State Government. These investments may be made in bonds issued by the board/authority. We would also recommend that the Life Insurance Corporation while dealing with urban development boards/authorities should not be guided by strict business principles. They should be able to give loans to these boards/authorities on concessional terms. After all, these loans will be utilised ultimately for providing better living conditions in cities which would promote better health and longevity of the Policy-holders, objectives in which the Life Insurance Corporation should be vitally interested.

19. We feel that once the idea of setting up of urban development boards is accepted in principle, an Expert Committee may be appointed to draft a suitable enactment for setting up such boards in the States defining their functions and powers, their constitution, different methods of fund-raising etc.

THE GAP BETWEEN NEEDS AND RESOURCES

In a note of dissent recorded in the Report of the Local Finance Enquiry Committee, 1951 one of the members questioned the line of approach followed by the Committee. According to him the method of approach was defective since it "indicates only that the total income of Local Bodies will be increased as a result of the adoption of the proposals made by it". The Local Finance Enquiry Committee 1951 did not try to assess the minimum level of municipal services that ought to be provided by different types of urban local bodies. They did not therefore, estimate the total requirements of all urban local bodies in India and the revenues which were available to them.

2 We endorse the view expressed by the member in his dissenting note regarding desirability of assessing the minimum requirements of local bodies. We are of the opinion that merely making a few recommendations for augmenting resources of urban local bodies will be futile, without a proper assessment of their actual needs. We are of the view that in arriving at recommendations it should be overall needs which should be taken into consideration. The resources obviously have to be augmented only to the extent necessary to bridge the present gap between resources and needs.

3 To arrive at the needs it is necessary to work out minimum standards for each service which must be provided in urban areas. After examining the prevalent conditions we can know how far we are deficient in municipal services. It may be mentioned that the terms of reference of this Committee are confined purely to financial matters and have nothing to do with the functions of urban local bodies. But since "needs" are dependent entirely on the functions which are to be performed by the local bodies we have assumed that the basic services viz., water supply, public health, primary education etc., which are at present being looked after by local bodies will continue to be with them. Any addition to the existing functions will naturally increase the liability of local bodies and hence our estimates will require suitable modifications.

4 Keeping all these things into consideration an attempt has been made to formulate minimum standards of services for different levels of urbanisation. The Town and Country Planning Organisation had prepared a note on "Standards of Services for different levels of Urbanisation" which was examined by the Committee. Since the note covered only water supply, sewerage and sewage disposal, maintenance of roads and paths, street lighting and electricity distribution, and horticultural operations the other municipal services viz., education etc. were added to it in arriving at the per capita annual recurring expenditure.

5 The standards have been classified into six categories based on population for the provision of municipal services. The classification is as follows —

1	Standard A (Special)	—	may be operated in metropolitan cities like Bombay, Delhi and Calcutta with a population above 20 lakhs or in the case of industrial townships above 10 lakhs population
2	A	—	In cities with a population of 5 to 20 lakhs
3	B	—	In cities with a population of 1 to 5 lakhs
4	C	—	In towns with a population of 50,000 to 1 lakh
5	D	—	In towns with a population of 20,000 to 50,000
6	E	—	In small towns with a population below 20,000

*Minutes of the Dissent by Shri R. D. Kapila Page 463

A copy of the note prepared by the Town and Country Planning Organisation may be seen in *Annexure—C*

6. On the basis of estimates given by the Town and Country Planning Organisation and our estimates for those services not included in the TCPO's note we have made an estimate of the annual recurring requirements of urban local bodies in each State. The per capita requirement for each service and for each standard is given in *Table No. 7*. The total liability of the urban local bodies for each State has been worked out in *Table No. 8*. It may be mentioned that the estimates are based on the following factors:—

1. Number of local bodies which were in existence in the year 1960-61
2. Population of urban local bodies as given in the 1961 Census
3. Cost estimates as they were in the year 1956-57
4. Standard of Services as worked in the Town and Country Planning Organisation's note

It may be stated that any change in the above mentioned factors will modify our estimates and as such they may be considered as purely tentative.

7. The standards prescribed above obviously cannot be strictly applied to special areas particularly hilly areas like Nagaland and Himachal Pradesh where there is no town with a population of above 20,000. In these special areas, higher standards can be prescribed even for small towns irrespective of their population, if they happened to be State or District Headquarters, places of strategic importance or places of tourist interest.

8. The gap between needs and resources as would be evident from *Table No. 8* is Rs. 91.08 crores for the whole country. Among States, the widest gap i.e., Rs. 14.75 crores appears to be in West Bengal and the narrowest i.e., Rs. 1.08 crores in Assam.

In the following Chapters we will examine how this gap can be bridged—

- a) By better utilisation of existing resources,
- b) By assignment of a share or the entire proceeds of some State revenues;
- c) By Grants, and
- d) By new sources of revenue

BETTER UTILISATION OF EXISTING RESOURCES

How for Existing Powers of Taxation are Exploited

1 Both the Local Finance Enquiry Committee, 1951 and the Taxation Enquiry Commission, 1953-54 have observed that local bodies are not exploiting their existing taxation powers in an adequate manner. The Local Finance Enquiry Committee observed as follows —

“Local bodies which do not utilise their existing powers of taxation can have no claim on the financial resources of the State—Where a local body is unwilling to impose tax at an adequate rate, the State Government should have the right, in the first instance, to give friendly advice and if the local body fails to carry it out, the State Government should, in the last resort, have the power to impose or raise the tax themselves particularly in emergencies ”

The Taxation Enquiry Commission observed as follows —

“One of the greatest drawbacks of the local bodies has been their inefficiency in tax administration. To remedy the situation, we recommend, firstly that all municipalities should have Chief Executive Officers in whom the executive powers and administrative powers and responsibilities should vest by statutory provision, and secondly, that the Chief Executive Officer should be selected and appointed by Government or by an independent statutory board ”

2 Experience has also shown that the elected representative of the people in the various councils never show any desire to any additional taxes because they are reluctant to impose these taxes on themselves

3 It should however, be remembered that levying of adequate taxes by local representatives calls for a high degree of civic consciousness which exists in countries like U K which have a long tradition of local government

4 In view of the background of general poverty and the lack of homogeneity in the urban communities in India it will take some time before the required degree of civic consciousness is developed among our urban dwellers

PROPERTY TAX

5 The Property Tax occupies a very important position in our system of local taxation, and the whole system of local finance has to be developed on the assumption that this Tax will continue to be the principal source of revenue. It is therefore, necessary that it should be administered under conditions which would give the best possible results

6 This Tax however, has not been fully utilised partly because the existing system of valuation of property for assessment purposes is unsatisfactory, and partly because enforcement of collections of even the partly assessed tax has been very slack, in some cases, the property for assessment purposes is wilfully undervalued while in other cases, the locally elected Councillors by their training and experience are unable to cope with the complicated problem of valuation of property. A vigorous effort must be made to rehabilitate the Property Tax to increase its productivity without increasing the burden on tax-payers who have been paying their fair share and to make it more equitable by bringing all taxable property on the tax-book and maintaining a uniform level of assessment.

7. The suggestion that there should be an independent valuation machinery, has been made so often by almost every Committee or individual who, has studied this question. As early as in 1925, Mr Goode in his evidence before the Taxation Enquiry Committee observed as follows —

"No reform in local administration is more urgently necessary than to secure fair, impartial, uniform assessment. There seems to be no prospect of this being done except by means of a Government agency performing this duty in independence of Municipal Commissioners and it may be stated with absolute definiteness that valuation should be done by persons who are independent of the suffrage of the persons whom they assess."

The Local Finance Enquiry Committee and the Taxation Enquiry Commission have also recommended the setting up of an independent valuation machinery.

8. Even in U.K. where the local authorities are competent to vary municipal rates within the prescribed limits, the valuation of the property for purposes of assessment, is done by the Rating and Valuation Department of the Board of Inland Revenue, which is a Central Agency. The American experience has also taught us that efficiency of assessment is incompatible with local control of the assessor. We have to therefore, entrust the work of assessment to a Central Valuation Agency which can discharge its duties with the assurance that it will not thereby offend its own masters. Centralised assessment offers an uncomplicated and effective means of obtaining uniformly high standard assessment throughout the State, by the use of professional staff following standard methods and procedures under Central direction. We would therefore strongly recommend that a Central Valuation Department should be set up in each State to get the work of assessment of properties in different municipalities, done. The advantage of this method would be that even local bodies whose limited resources do not permit employment of highly paid qualified Valuers, will be able to get the services of the Valuation Department of the State Government. Once such a Valuation Department is set up, re-assessment of urban properties can be taken up systematically at regular intervals and the cases of unequal and under-assessment which are very common now, can be removed to a great extent.

9. In almost all the States, property tax is at present based on the annual rental value of the lands and buildings i.e., it is either based on the actual rent which the landlord receives for the building or it is based on reasonable rent which a hypothetical tenant may be expected to pay to the landlord. There have been several judicial decisions according to which the Standard Rent fixed under the Rent Control Act by the Rent Controller should be deemed to be the reasonable rent for purposes of assessment of the property for municipal taxation. As a result of these decisions, the annual rental value of almost all urban properties have remained frozen and the property tax which normally should have been a very flexible and growing source of revenue for the urban local bodies, has not been yielding the best possible results. In England, the Rent Control Act does not in any way restrict the valuation of a property for levying rates. The rent prescribed by the Rent Control Act restricts only the rent that any occupier has to pay to the owner of the premises. It does not in any way restrict the Central Valuation Agency from estimating the reasonable annual rental value for the purpose of working out the local rates. We are strongly of the view that unless the property tax is freed from this restrictive influence of the Rent Control Act, it cannot really yield the desired results. We consider such a step necessary because the Standard Rents have been fixed a long time back either by an order of the Rent Controller or under a contractual agreement between the land-lord and the tenant

*Quoted by Professor Grinchand "Local Finance India"

- ii) The soaring prices of urban land force the market value of the properties up and hence the revenues from the taxes which will be based on current market value will increase substantially. Thus the capital basis will impart flexibility to the revenues from property tax.
- iii) As regards vacant land, the change of the tax base to capital value will make it obligatory on the part of the assessor to estimate the value of land taking into consideration the ever increasing value of land. A fast developing city can hardly afford to keep land vacant in its midst resulting on the one side in under-utilisation of services and on the other in costly spread of the city services.
- iv) A tax based on capital value would almost force a land owner, though he would be assessed at a much higher rate, to put the land to more efficient and economical use. So long as the marginal rent is greater than the marginal increase in tax and debt service due to increase in cost of the structure, the land owner would find it profitable to increase the floor area.
- v) According to Dr Gyanchand, the Capital value makes a more correct estimate of economic importance and therefore the taxable capacity of the owner.

This argument raises two fundamental questions viz. In the assessment of property tax what is sought to be taxed—element of property or the personal income (assumed to be a multiple of the rent) derived therefrom? Further what constitutes economic importance—the return or the value?

18 In normal economic investments, the value is always arrived at by capitalising the returns derived from the investment. But economic forces alone do not determine the return on real-estate investments. The society has given some protection to tenants instead of leaving rents to be determined by the essential economic law of supply and demand. From one side it is professed that economic forces cannot be allowed to have full sway in the determination of rents while on other hand it is argued that by virtue of increased market value the owners can be taxed on their potential enhanced wealth. This appears to be inequitable. "Never has so much money been raised from so many people so inequitably as in the administration of the local tax on real-estate" (John Sfy). It is pointed out by the advocates of the capital value system that since the tax, at present, is levied on the owners it is a tax on ownership and not on occupation, thus proving that it is the element of property rather than personal income (assumed to be multiple of the rent) that is sought to be taxed. We do not agree with this contention. On the contrary, we maintain that since local taxation is based on the principle of benefit, it is the benefit (income), which an owner realises or could realize from his property, that is to be taxed. Further, assuming that it is ownership that is to be taxed, then what about other forms of wealth e.g., shares etc.? Moreover, the ascertainment of market value of any piece of property is more difficult than that its rental value and requires a more competent qualified staff.

19 The Local Finance Enquiry Committee, 1951 and the Taxation Enquiry Commission, 1953 examined the question of changing the base from annual rental to capital value and came to the conclusion that *status quo* should be maintained for the reason that "there should be no change from the well-tried basis of rent to the more or less uncertain basis of capital value". The reasons which prompted the Taxation Enquiry Commission to arrive at this conclusion were

"The fixation of the rental value of residential and rented out buildings which form the bulk of the buildings in towns and cities, is simpler than

the determination of their capital value. Further capital values of properties available to a more significant extent than rental values. The levy of the tax on the basis of actual reasonable rent is levied on the actual or potential income from the property and to that extent is a more equitable method of taxation than one based on capital value.

20. It was considered that the existing system of annual rental value is inadequate and does not in any way help in mopping up unearned increments. We have given careful consideration to this question and are of opinion that it is not necessary to make any right departure from the present system. If by suitable legislation the property tax can be freed from the freezing influence of the Rent Control Act and assessment is also done through a Central Valuation Agency, we are of opinion that the tax can be rehabilitated and made a very valuable source of revenue to the urban local bodies. We would refer later to measures we would suggest for mopping up of unearned increments and once these measures are taken, there will be no need to change the basis of property taxation from rental value to capital value.

21. We have also considered whether it would be desirable to amend the existing Rent Control Acts on the lines of the Bihar Act with a view to provide that the fair rent should be 10 per cent of the municipal valuation. According to Section 8(1)(b) of the Bihar Building (Leave Rent and Eviction) Control Act 1947, the fair rent of a building in respect of which a municipal assessment has been made, shall for each month be 1/10th of the amount of such assessment and the landlord shall not be entitled to recover from the tenant in addition to the amount any municipal rates, taxes or cesses in respect of such building. Section 7(b) of the same Act also provides that when ever the municipal assessment of the building has been revised, the Controller may after making such enquiries as he thinks fit redetermine the fair rent of the buildings. The advantage of this system was that it would not be possible for the landlord to deprive the municipality of legitimate revenue on the one side and fleece an exorbitant rent from the tenant on the other side. We do not, however, favour this system since it subordinated the judicial discretion of the Rent Controller to whatever assessment was made by the Municipal Commissioners.

22. The definition of "Buildings and Lands" in almost all the Municipal Acts in India has a narrow meaning for the purpose of valuation. Any right or privilege attached to lands and buildings, or any factor which goes to influence the potential rent-fetching capacity of a property is not permitted to be taken into consideration in estimating its fair and reasonable annual rental value. In England, the unit of assessment is usually the "hereditament"—a term which has acquired its meaning more by convention than by definition. This term includes not only lands and buildings but also a variety of rights attached to such lands and buildings. In India any important right such as licence to run a cinema theatre, a licence to run a restaurant etc., which is attached to a property and which enhances considerably its rental value cannot be taken into consideration under the existing definition of "Buildings and Lands" although the local authorities should be entitled to take these into consideration while fixing the annual rental value.

23. We would recommend that on the lines of the practice prevailing in England, the definition of "Lands and Buildings" should be suitably modified or the property tax assessment should be based not on the annual rental value of lands and buildings but on the annual rental value of the "hereditament and the holding" as defined under the English Law. It is suggested that the advice of one or two assessors and legal experts may be taken in drawing up a "Comprehensive code of assessment of rental value".

24 The ability of local governments to perform the tasks assigned to them and the States' own revenue requirements for supplementing locally raised revenue with grants so largely depend on the performance of the property tax at the local level that the State Governments have to be concerned directly with the quality of that performance. The weakness of the property tax through local mismanagement has increased the demand for grants from other revenue sources. It has also led to local bodies resorting to vexatious indirect taxes like Octroi to make up for the consequential loss of revenue. The Local Finance Enquiry Committee suggested that each State Government should prescribe for the local bodies a standard percentage of collection to demand and see that this percentage is attained. We would go a step further and recommend that any municipality which fails to achieve the standard percentage with adequate reasons, should be disqualified from receiving any Government grant or loan. It may be argued that it would be somewhat unfair to penalise the citizens for the inefficiency of their elected representatives. The answer to this would be that once drastic action such as stoppage of grants is taken against the municipality the electors would at least guard against giving those who were responsible for mismanaging the municipal affairs, another chance if they seek re-election at the end of their present term. We would also recommend that if the collection percentage falls below the prescribed percentage, the State Government should direct severe disciplinary action against the Chief Executive Officer and the Collection staff.

25 While reviewing the standards of collections of municipal taxes in the different States, we have noticed that the percentage of collections is always higher in States like Madras and Kerala which have a separate cadre of municipal executives. In these States, the Chief Executive Officer of a municipality belongs to the State municipal cadre and is not subject to the disciplinary control of municipal council with the result that he is able to function with a far greater degree of independence and is able to take drastic action to enforce realisation of the municipal dues. In principle there is nothing wrong in separating the executive and deliberative wings of a local body. Even in the United Kingdom, the day-to-day administration of local bodies rests largely in the hands of the Town Clerk who is the Chief Executive Officer of the local body. We would, therefore, recommend the introduction of State municipal cadres in all the States. Once such a municipal cadre has been established, it follows logically that there should be a Directorate of Municipalities at the State level to exercise adequate supervision over the work of Municipal Chief Executive Officers and to give them necessary guidance. We understand that Maharashtra is already contemplating setting up of a State municipal cadre.

26 Action may also be taken against the President of the municipality, if necessary to the extent of removing him from the post and asking the municipality to elect a fresh person. If there is further neglect in the matter of collections in spite of these drastic steps, this should be considered as a sufficient ground for the supersession of the municipality. Another important recommendation of the Local Finance Enquiry Committee was that no person should be eligible to any office of the local body if on the date of filing nominations, he has arrears of local taxes and within three months of notice of demand of any dues to the local body, if a member of such a body fails to pay up the arrears a warning notice should be given that if he does not pay the arrears before the date of expiry of the original notice of demand he would stand disqualified under the relevant Section of the Act. We strongly endorse this recommendation and would add that in cases where in spite of the warning notice an elected member of the municipal council fails to pay arrears of local taxes he should be removed from the membership and his place should be filled by fresh election. A person who has been so removed should be disqualified for a specified period of years from again seeking election to the municipal council.

27 We would also recommend that a statutory minimum, which should be reasonably high and which should be more or less in conformity with the rates prevailing in the neighbouring States of the same region should be prescribed for the rate at which property tax should be levied. Local Authorities especially in the developing countries often avoid imposing taxes for fear of becoming unpopular. It is also observed that they do not exert themselves sufficiently to collect the taxes already imposed. In the circumstances, it may prove to be a safeguard to the local authority if the levy of property tax with a prescribed minimum is made compulsory by legislation and the collection of a prescribed minimum percentage is also made compulsory by an executive order. In this manner, the State Government could render a useful service to the local authorities by sharing the responsibility for less popular acts. Even if a statutory minimum is fixed, there is the danger that the local bodies might take the line of least resistance and impose property tax only at the minimum rate. We would therefore recommend that a provision should be made in the municipal acts empowering State Governments to impose property tax at a rate considered reasonable by the State Government, if the municipalities are unwilling to impose it at that rate. Such a provision already exists in the Kerala Municipal Acts. We would also recommend that arrears of property tax should be the first charge on the property and this should be statutorily laid down as in the Kerala Act.

28 In Rajasthan the concerned municipal enactment does not provide for a levy of municipal property tax on buildings and lands owned by the State Government. In some of the States viz., in Mysore (as mentioned in the proposed Mysore Bill 1962), Maharashtra (vide Bombay District Municipal Act, 1901 and the Bombay Municipal Boroughs Act, 1925), Madhya Pradesh (vide the Madhya Pradesh Municipalities Act, 1961) and Gujarat (as proposed in the Gujarat Municipal Bill, 1963) it has been provided that without the express approval of the State Government no tax, except some service taxes, can be imposed by the municipal authorities. In the majority of the States this Tax is levied and collected from Government Buildings. In the circumstances, the exemption from municipal taxation in respect of State Government buildings, now obtaining in some of the States, is both unfair and anomalous. Trivandrum which is one of the smallest corporations in India, is known to realise nearly Rs 5 lakhs as Tax on Government buildings. The State Governments should therefore, amend suitably their municipal laws to enable the municipalities and corporations to levy property tax on State Government buildings in the same way as it is levied on private buildings.

29 Under the Government of India Act 1935 the property of the Union was exempted from payment of municipal taxes. The same position has been continued under the Constitution. According to Article 285(1), the property of the Union is exempted from all taxes imposed by a State or by any authority within a State but under clause (2) of the same Article properties of the Union, which were liable to pay such taxes before the commencement of the Constitution will continue to be liable to the levy of those taxes.

30 The Taxation Enquiry Commission recommended that the Central Government should pay to local bodies full property and service tax in respect of Railways, Posts and Telegraphs and other properties used for commercial, semi-commercial and industrial purposes, and with regard to other properties, payment of service charges on the basis of existing orders should continue. We understand that the Government of India are already contemplating a comprehensive legislation to provide for levy of taxes by local bodies on Central Government properties owned by commercial departments as recommended by the Taxation Enquiry Commission. While we would recommend early enactment of the proposed bill, in our opinion, there is no justification for discriminating between commercial and non-commercial departments of the Central

Government All Central Government properties should be made liable to levy of full taxes by the local bodies in the same manner in which State Government properties are or for that matter any private property is liable

31 In India no machinery or plant is rateable while in England certain types of plant and machinery which are specified in the Plant and Machinery (Rating) Order, 1960 vide (*Annexure D*) are to be included in arriving at annual rental value. Because of this practice of excluding machinery and plant, the industries in India are not contributing adequately to the cost of services which are generally provided by a local body. This matter was brought to the notice of the Local Finance Enquiry Committee, 1949 by the Commissioners of Bombay and Calcutta Corporations. The Committee expressed the following opinion. —

“We see no reason why such Machinery as is rateable in England should be excluded in India and recommend that the Acts of the various States may be amended on the lines of English practice in this matter” (para 205, page 82)

32 The expression “Plant and Machinery” means “apparatus and instruments used by a businessman in carrying on his business”. It does not include electric lamps and lamp holders connected by flexes to the electrical installation when these are used to provide lighting to enable the building to be used and not for the purpose of trade. The Plant is to be distinguished from the setting in which the business is carried on. What is part of the setting is rateable, but what is ‘plant’ is only rateable if included in the Plant and Machinery (Rating) Order 1960.

33 From towards the end of the eighteenth century to the passing of the Rating and Valuation Act, 1925, there had been a controversy in England about the inclusion in valuation of machinery and plant, and the extent to which (if machinery and plant were included) the valuation was to be effected. It was decided (by legal judgement) to sweep away the principles on which a discrimination had previously been made between machinery and plant which was to be “taken into account” in valuation, and that which was not—such as, physical annexation to the hereditament, or legal annexation in the sense that the thing in question would pass to the tenant as landlord’s fixtures on demise or would belong to the mortgage as against the mortgagor or the tenant for life, and practically to direct the rating authority to value the hereditament equipped with machinery and plant as it appears to the eye (by another legal case). It was decided that in valuing that hereditament, the net annual value must be ascertained by estimating the rent which would be given for land, buildings, and machinery, on the assumption that the hypothetical landlord provides at his own expense the machinery and plant as well as the land and buildings, and that the hypothetical tenant pays him a rent for all that he provides.

34 The principle of valuation laid down in the decision last cited is still applicable as regards such plant and machinery as is deemed under the Order of 1960 to be part of the hereditament, but the value of all other machinery is to be left entirely out of account. The classes and descriptions of plant and machinery which are thus included in the valuation are to be found in a statutory “statement” substituted for the *Third Schedule* to the Act of 1925 by the plant and machinery (Valuation for Rating) Order, 1960.

35 The position regarding plant and machinery is therefore that it is rateable if, whether it is part of the hereditament or not, is included in the Order of 1960, and is therefore deemed to be part of the hereditament. In the latter case to come within the order at all it must be either “plant” or “machinery” which terms are not defined. “Plant” however, has been held to mean plant connected with trade or business carried

on in the hereditament and not to include plant such as electric lights, which is merely part of the setting in which the business is carried on

Valuation of Machinery and Plant

36 The problem is to estimate the rent which a hypothetical tenant would give for the combination of land, building and plant. In some cases it may be possible to arrive at such a rent without a calculation of the capital value of the rateable machinery and plant. It may, for instance, be practicable to estimate in a single figure the rent that would be given for a small factory especially if it forms part of a larger building equipped with plant for the main transformation or main transmission of power. But in the majority of cases it will probably be found necessary to arrive at an estimate of the part of the value which is due to the presence of the rateable machinery and plant by applying interest to the structural value. The great fluctuations in the cost of machinery and plant over recent years, the increasing importance of economy in working and perhaps above all the ever more rapid obsolescence due to new discoveries have combined to make the estimation of structural value of many industrial plants extremely difficult. Where the machine or plant is new, actual cost may be a proper guide on the assumption that the landlord who is deemed to provide it as a part of the hereditament, would not let it for less than a fair rate of interest on its cost nor would a tenant expect to pay less than that for it. If it is not new, cost may be a very unreliable guide and the valuer may have to make the best estimate he can of its "effective structural value". The cost of keeping rateable machinery and plant in repair and of insuring it are of course deemed to be borne by the tenant under the definition of "net annual value" and it may be that the tenant should also be assumed to provide a sinking fund for its ultimate replacement.

Valuation of Factories

37 Large factories are probably more often owned than let (except when let by a purchaser as part of a capital transaction) but in the case of the smaller light industrial factories and smaller factories in older areas and on trading estates lettings are common and comparative rental evidence will usually be available. In these cases the comparative method of valuation will be possible where as in other cases it may be necessary to resort to contractor's test. To apply this method it is necessary to estimate the cost of erection of the buildings involved and the capital value of the land a fair rate of interest being applied to the capital values so obtained to give the gross or net annual value of the hereditament.

38 The Committee is glad to note that in the Andhra Pradesh Municipalities Bill 1963 all furniture, all plants and machinery are proposed to be included for the assessment of property tax whenever, this tax is assessed on the basis of capital value.

39 We would suggest that as recommended by the Local Finance Enquiry Committee, the practice prevalent in England, in respect of assessment of machinery and plants should be adopted by our urban local bodies also, so that, industries—particularly the big ones are made to contribute to the cost of services provided to them by urban local bodies. It may be argued that this would retard industrial development to some extent and any measure which would act as a disincentive to industrial development particularly in a backward country like ours would not be in the national interest. We are however, of the view that since the industries in any case have to make use of certain civic services, they would either have to contribute adequately to the funds of the urban local bodies which provide these services or arrange for these services themselves at their own expense. If the value of the block assets of the industry including plants and machinery is taken into account while assessing them to

property tax, we do not think that this would seriously retard industrial development. In order however, to ensure that this proposal does not retard industrial development even to a small extent, we would recommend that new industries should be exempted from payment of property tax on their block assets for a period of five years. Existing industries should however, be assessed at a graduated scale so that at the end of five years they will become liable to pay the full rates. In areas which are industrially backward, the State Governments should have the discretion to extend the exemption period of five years allowed to new industries upto a further period of five years.

OCTROI

40 Octroi in its present form may be described as a tax on entry of goods into a local area for consumption, use or sale therein. This tax is one of the oldest in India and is considered as a traditional source of local revenue. This tax is also one of the most important sources of local revenue and accounts for approximately one fourth of the total tax revenue of all local bodies in the country. In several States this is the principal source of revenue for local bodies. For example, among the municipal corporations, Octroi constitutes 76.2 per cent of the total tax revenue in Gwalior Municipal Corporation, 73.2 per cent in Jabalpur, 71.6 per cent in Indore and 62.7 per cent in Varanasi. Out of the total tax income of all municipalities in Rajastan, octroi constitutes 82.1 per cent, in Punjab it constitutes 79.6 per cent, in Gujarat 77.1 per cent and in Madhya Pradesh 70 per cent.

41 Octroi as a local tax has been subjected to much criticism. Sir Charles Trevelyan described it as "the remains of a barbarous system of universal taxation". Sir Joshua Stamp described it in the following words: "In my judgment, both theoretical and on the result of experience, no country can be progressive that relies to any extent upon octroi which has nearly every vice". The undesirable features of Octroi are firstly, that its incidence is regressive and falls mainly on necessities of life like articles of food etc., secondly, the administration of the tax is very cumbersome and vexatious, as numerous barriers have to be erected for collecting the tax at the points of entry and a very complicated procedure of refunds has also to be followed, thirdly, the Octroi system gives wide discretionary powers to low paid staff which leads to corrupt practices and fourthly it is expensive to collect and hence wasteful. It also constitutes a restriction on through trade. The national economy should be safeguarded as an entity by facilitating the smooth flow of trade and commerce among States and also among different part of the same State by preventing the raising of bottlenecks through local government regulations. Octroi is certainly an undesirable tax from this point of view.

42 Both the Taxation Enquiry Commission and the Local Finance Enquiry Committee have referred to the evils inherent in the Octroi system. The Local Finance Enquiry Committee recommended that the entry relating to terminal tax should be transferred from the Union List to the State List or in other alternative the Government of India should consider favourably any proposal which may be made to them by State Governments for the levy and collection of terminal tax. The Committee also observed that apart from the terminal tax there was no alternative to Octroi as it was the most productive single item of indirect taxation available. The Taxation Enquiry Commission while recognising that Octroi was unsatisfactory, recommended that local bodies should be left free to continue the levy of the tax. They have however, suggested certain reforms to be introduced in the system of levy.

43 We are also of the view that bad as Octroi is as a form of local taxation it cannot be abolished outright unless alternative sources of taxation which should com-

penate for the consequential loss of revenue are found. We are however, of the view that Octroi in its present form should be gradually replaced either by a turn-over tax or by a surcharge on sales tax or by some other method which may cover the sphere of taxation which is being exploited for the purpose of levying Octroi, but would be free from the evils of the Octroi system. We have recommended elsewhere the levy of a terminal tax on goods carried by rail as well as by road. In States, where Octroi is not levied, the terminal tax would be an additional source of income for urban local bodies. But in States where Octroi is levied, after the introduction of the terminal tax on goods carried by rail and road, the number of items subjected to Octroi should be suitably reduced so that the same category of articles is not doubly taxed. The terminal tax on goods carried by road should also be collected to the maximum extent possible along with freights so that the need for erecting numerous barriers which are an impediment to the smooth flow of road traffic can be avoided.

Taxes on professions, Trades, Calling and Employment

44 A tax on professions and trades had been familiar to India from very early times. It was levied in the British period between the years 1867 and 1886 under various Licence Acts and for some time, took the place of income tax. At that time it formed part of the general revenues of India, but it has since been used mainly by local bodies except in the State of Assam where it is being levied by the State Government.

45 In view of the fact that the profession tax impinges on income tax, constitutional limits have been placed on the amount of tax which can be levied by a local body.

46 This tax constitutes entry 60 of the State List in the Seventh Schedule of the Constitution. According to clause (2) of the Article 276 of the Constitution "The total amount payable in respect of any one person to the State or to any one municipality, district board, local board or other local authority in the State by way of taxes on professions, trades, callings and employments shall not exceed two hundred and fifty rupees per annum."

Basis of Levy

47 The basis of levy of profession tax is a classification of the assessee according to profession or income, or both. The practice differs from State to State. In West Bengal, the emphasis is on classification according to profession. Within each profession there is provision for a certain degree of gradations, e.g., income tax assessee and others, sometimes the gradation is based on rough criteria related to earning capacity. Flat rates of levy are adopted for the different grades of assessee within each profession, and for different groups of professions different maxima are prescribed. In Madras, Andhra Pradesh and Kerala the classification is according to income, different maxima being prescribed for different rates of income, irrespective of the profession. In Punjab the classification takes special cognizance of certain professions but it otherwise based on income as the main criterion. In respect of the listed professions (almost all of them carried on by Harijans and Schedule Classes) a low flat rate is adopted. In respect of all other professions, the rates are related to different slabs of income, irrespective of the nature of the profession. In Rajasthan the profession tax is an obligatory levy.

48 This tax is equitable since the incidence of taxes can be corrected to some extent. It is in a way a counterpart of the land tax paid by the agriculturist and is complementary to the property taxes. As the industries develop and the emphasis in occupational structures moves from primary to secondary and tertiary sectors, the

potential of the tax will increase. It will then become a lucrative source of revenue. Moreover, nothing can be more effective for rousing tax consciousness than a tax on all those, engaged in various trades, callings and professions. Secondly the profession taxes are more of the nature of a local income tax. Prof Gyanchand calls them "personal taxes", because they are levied on the personal status of the individual and are not transferable.

49 The disadvantages of this tax are that it is a very direct tax and is likely to be quite unpopular. This is perhaps the most important reason for its not being imposed by the local Government institutions. Secondly, there is difficulty in finding a suitable method of assessment. The division of all persons in different categories on the assumption of an average income for each category, is a simple method, but does not take into account the variations of income of different individuals in the same category. If provision is made for this, profession tax becomes a local tax on income. Besides, the levy of profession tax requires a tremendous amount of courage which our local institutions generally lack.

50 The Committee is of the view that since urban local bodies have to tap intensively their sources of taxation, the levy of this tax should be made obligatory by the enactment governing them. This will enable the urban local bodies to overcome resistance which will be offered by the Community. It is also suggested that it will be much better if a uniform pattern of rates and collection could be evolved by each State Government.

51 The Local Finance Enquiry Committee, 1951 and the Taxation Enquiry Commission 1953 advocated enhancement of the existing limit of Rs 250/- . We also feel that under the existing conditions the limit of Rs 250/- is too low. It is recommended that the maximum limit of profession tax in the case of an individual should be increased from Rs 250/- to Rs 500/- by suitably amending Article 276 of the Constitution. As far as companies are concerned, the limit should be increased to Rs 2,000/- . It is suggested that assessments made by the income tax authorities may be made available to the local authorities or to their valuation agency.

52 Regarding basis of levy we agree with the recommendation made by the Taxation Enquiry Commission that "Profession tax should be assessed on the basis of income, the assessee being divided into a few classes on the basis of income, and the maximum tax payable by each class being fixed on a progressive scale by the State Government".

53 There should be proper co-ordination between the municipal authorities and the Income Tax authorities so that if any information on this behalf is required by the local bodies, the Income Tax Department should supply the same. In corporation cities, the profession tax may even be collected through the Income Tax Department in accordance with a settled procedure and the proceeds may be handed over to the corporation after deducting if necessary, a nominal collection charge.

Licence Fees

54 Generally speaking, fees include minor charges collected in the process of day-to-day administration or for certain services rendered. These fees are of many kinds and are imposed with a variety of objects. In most cases the object is not so much revenue as the regulation and control of some trade or activity, e.g., in case of licence fees required of vendors of various articles of food and drink, carrying on dangerous and obnoxious trades etc. In some cases fee is a payment for the benefit received but generally it is only a small or partial contribution towards the cost of the benefit conferred. School fees for example seldom represent the full cost of schooling.

of a child. It may be mentioned that in these cases the aim behind the levy of a fee is only to preclude people from misusing the facilities or services offered by the Government.

55 Though the motive behind the levy of fees is primarily administrative regulation and control, fees have their revenue aspects and problems of incidence and equity which cannot be ignored. A close examination of some of these aspects may even lead to a more broad based and rational approach towards them. There may be found a number of licence fees which could be utilised as a revenue measure as effectively as for regulatory purposes. On the other hand there may be not a few licence fees which could be eliminated or whose rates could be reduced. This can be done only after a scientific classification of various licences and their treatment on the basis of a well thought out policy.

56 The major portion of income under licence fee is collected from the licensable trades which can be broadly classified into broad categories viz., hotels and restaurants, factories, miscellaneous trades and dangerous and offensive trades. For hotels and restaurants the local authorities issue licences for their operation. The fees levied are generally determined on the rental value of the premises, or the place of transaction. The fee charged on the factories is mostly related to the power consumption or number of employees. The fee on miscellaneous trades is charged according to the type of trade carried on e.g., retail provision stores, general merchants etc. For dangerous and offensive trades the levy is determined by the intensity of a particular trade.

57 We have observed that considerable dissimilarity exists in various State and also within a State in the levy of licence fees. Not only the amount of fee levied for the same trade varies from local body to local body but the coverage also varies to a certain extent. The variation in the extent and rates of levies was due to local bodies having different constitutional status. The smaller local bodies e.g., notified town area committee have lesser powers, small resources and lower levels of administrative efficiency. It was also brought to our notice that local bodies were not fully exploiting their powers of licensing and hence the revenues derived therefrom at present were quite low. A study conducted by the Town and Country Planning Organisation in Delhi revealed that the municipal licence had not yet covered even 33% of the units which are licensable under the existing municipal acts operating in the Union Territory of Delhi.

58 We are of the view that since the power to licensing could not be used as a means of taxation, every endeavour should be made for the maximum coverage. It is suggested that there should be further extension of the licensable trades and business. This will also help town-planning purposes as licences can be refused to obnoxious trades and industries in residential areas.

59 The rate schedules in their present form cannot be considered equitable for those who bear the burden of fees for example, all retail provision stores generally pay the same fee irrespective of their turn over or capacity. The same is true of all trades. From the point of view of the municipal exchequer too the present rate schedules are unfair because they would remain inelastic even in the face of growth in the business and economic prosperity. We feel that by changing the bases of assessment and by revising the schedules, taking into consideration the spiralling cost of regulation and supervision, by introducing more graduation in rates, it could, no doubt be made more equitable and productive even within the framework of the existing municipal laws.

60 We further recommend that co-ordination should be established between the municipal authorities and the various State agencies viz, Chief Inspector of Shops and Establishments, Sales Tax Authorities etc, for wider coverage and for having multiple checks for knowing the scale of operations of various trades

61 It is felt that if the licensing system is made efficient and more comprehensive, revenues from this source can be raised by an additional 30% of the existing income. There are court rulings to the effect that a licence fee cannot be used as a power of taxation. The fee should not be very much in excess of what the regulatory functions cost. Local bodies should therefore be careful in seeing that the licence fees are not so enhanced as to give the impression of a tax.

Non-Tax Revenue

62 It has very often been recommended that urban local bodies particularly municipal corporations, should be encouraged to undertake and maintain public utility services like production and distribution of electricity, gas, maintenance of the city transport service etc, and the surplus revenues from such undertakings should be utilised for general civic needs.

63 We are not in favour of urban local bodies undertaking maintenance and operation of utility services like generation of electricity, running the city transport service etc. The urban local bodies do not have the necessary managerial skill to run these undertakings successfully. Moreover, their financial resources are inadequate even for their obligatory functions and it will be difficult for them to raise initially the capital investment which would be necessary to run these undertakings. Moreover, financing State services by profits of municipally-owned public utilities violates the principle of ability to pay. It becomes a form of taxation and since the utility services are used by rich and poor alike, profits should be used to reduce rates and not as a source of revenue to finance general municipal services. Even if the urban local bodies undertake the running of these public utility services, the profits should not be ploughed into the general revenues but should be earmarked for improving the services or for giving relief to the users by reduction in rates.

64 Where, however, public utility services like maintenance of the city transport service, distribution of electricity etc, are already being handled successfully by a local body, the State should not take over such services and should give every encouragement to the local body to expand and develop these services. Urban local bodies may also consider entering into contractual agreements with the State Electricity Boards for obtaining bulk supply of electricity from them at concessional rates and distribute to consumers at a nominal profit.

65 A portion of the loan assistance available to the urban local bodies from the urban development boards should be used as a revolving fund out of which the urban local bodies might take up remunerative activities like markets, bus stands, commercial buildings, cinemas, restaurants etc. Such activities as would create permanent assets which would yield perennial non-tax income to the urban local bodies, should certainly be encouraged. As far as possible, these remunerative activities have to be financed out of a revolving fund.

SHARING OF STATE REVENUES

Delineation of Sources of Revenue between the State Government and Local Bodies:

1. Local Government is a State subject under Entry 5 of the 7th Schedule of the Constitution and the responsibility for providing adequate finance for local bodies is that of State Governments. While distribution of sources of revenue between the Centre and the States is provided for in the Constitution, there is no Constitutional reservation of sources of revenue for local bodies.

2. The question of resources for local bodies was examined in detail by the Taxation Enquiry Commission and the Commission observed that it was both desirable and necessary that certain taxes should be reserved for being utilised exclusively by local bodies. They were however not in favour of a Constitutional amendment to provide Constitutional reservation of sources of revenue for local bodies. The Commission recommended that the following taxes should be reserved for exclusive utilisation by or for the local bodies —

- i) Tax on lands and buildings popularly known as property tax
- ii) Taxes on the Entry of goods into the area of local authority for consumption, use or sale therein—popularly known as Octroi
- iii) Taxes on professions, trades and callings,
- iv) Taxes on vehicles other than mechanically propelled
- v) Taxes on animals and goats,
- vi) Taxes on advertisement other than newspaper advertisements

In addition the Commission recommended that the following taxes should also be permitted to be levied by local bodies —

- i) Theatre tax or Show tax
- ii) Duty on transfer of property
- iii) Taxes on goods and passengers carried by road or waterways,
- iv) Tolls

3. In spite of the Taxation Commission's recommendation, there is still encroachment on the part of the States on certain taxes which legitimately should have been exclusively exploited by local bodies. For example, the States of Gujarat, Madhya Pradesh, Maharashtra and Punjab are levying an Urban Immovable Property Tax. Madras is levying an Urban Land Tax. These taxes certainly affect the elasticity of Revenues from property taxes levied by the local bodies. Urban properties are already subjected to certain Central taxes such as Wealth Tax, Capital Gains Tax and the Estate Duty. If the State also exploits the same sources, it would be difficult for the local bodies to get the maximum possible yield from the property tax which is by far their most important source of tax revenue.

4. In Madhya Pradesh and Assam the State Governments levy a Profession Tax.

5. In Assam, Bihar, Madras and Punjab, a tax on passengers and goods is levied under Entry 56 of List—II in the 7th Schedule to the Constitution. In West Bengal

there is a tax on entry of goods in local areas under the West Bengal Taxes on Entry of goods in Local Areas Act 1955. This tax is levied on tea and certain kinds of fruits in the Calcutta Municipal Area and the districts of 24-Parganas and Howrah. The annual yield is about 255 lakhs and the entire amount is appropriated by the State Government. These taxes are obviously an encroachment on Octroi which is a legitimate source of local revenue.

6 The Finance Department of State Governments often express the view that it would not be possible for the State Governments to leave any valueable source of tax untouched, in view of the increasing demand made by the requirements of the Five Year Plans. But, as the Taxation Enquiry Commission has pointed out "The feeling that, because all relevant taxes are of the State List, on local tax is safe from a parallel levy by the State Government for the benefit of the State as distinguished from local revenues, is one which is unduly strong today, it is a feeling which need to be effectively allayed if the proper atmosphere is to be created for the effective functioning of local self-government and if proper leadership is to be attracted to the institutions of local self-government."

7 We would, therefore endorse the recommendation of the Taxation Enquiry Commission that the six classes of taxes mentioned by them should be reserved for exclusive exploitation by or for the local bodies. We would also recommend that where the States are already levying a tax which in fact is a general property tax on urban property, the proceeds of such taxes should be made over to the local bodies instead of being credited to the State revenues. We also feel that the proceeds of the Mysore Building Tax 1962 which is being levied by the Government of Mysore within the limits of Bangalore Municipal Corporation, should be made over to the Corporation.

What State Revenues should be Assigned to Local Bodies

8 We are of the view that in principle, all duties on entertainments such as the entertainment tax, theatre tax, show tax and surcharge on entertainment tax should be assigned to local bodies. Entertainment tax has a local basis and can also be administered easily by local authorities with a certain degree of autonomy. If the maximum rate of tax and the type of entertainment which could be taxed are statutorily laid down by the State, each local authority can exercise its discretion to administer this tax within those limits. In fact in some of the States like Madras and Kerala, the entire proceeds of the entertainment tax are already being handled over to the local bodies. However, since it may not be possible for the States to assign straightway the entire proceeds of entertainment tax to the local bodies we would recommend that to begin with they should earmark at least 25 per cent of the proceeds of this tax for the urban local bodies and this percentage could be gradually raised so that ultimately the entire proceeds of this tax are assigned to the urban local bodies. We however, feel that where a surcharge is being levied on entertainment tax the entire proceeds of this surcharge should straightway be handed over to the local bodies. In cases where these taxes are levied by the States their proceeds should be earmarked for the local bodies. With regard to allocation of the proceeds of the entertainment tax and other allied taxes to the different local bodies we find that in some States like Madras and Kerala, the proceeds are already being made over to the local bodies concerned. This practice obviously cannot be followed in all the States. For example, in West Bengal, about 90 per cent of the total proceeds of entertainment tax comes from Calcutta city and if the proceeds are distributed only among the urban local bodies situated within the limits of Calcutta city the other local bodies in the State will be starved. We are therefore, of the view that the State should have discretion to distribute the proceeds of the entertainment tax and other allied taxes not

cessarily on the basis of population or the source from where the tax has originated or on the basis of needs of different categories of local bodies.

9. The transfer of the proceeds of the motor vehicles tax to the local bodies is frequently discussed at various Conferences of local bodies. We would not recommend the transfer of the entire proceeds of the motor vehicles tax to the local bodies since the local authorities are not highway authorities in our country and the expenditure that they incur on roads is not considerable as compared to the expenditure incurred by the State agencies like the P.W.D. Unless there is close relationship between the source of income and the local expenditure it would be difficult to justify assigning of a particular revenue wholly to the local bodies by the State Exchequer. There is, however, a strong case for increasing the share of local authorities in the motor vehicles tax. The Local Government should share more greatly in the revenues derived from the automobile since the municipalities to date have been forced to service the automobile from the local property taxes without sharing substantially in the great volume of revenues derived from motor vehicle users".⁶

10. The motor vehicles tax in fact was a local tax originally in several States and after it was provincialised some compensation was paid to local bodies in lieu of the consequential loss of revenue. For example, in Calcutta since the motor vehicles tax was provincialised a sum of Rs. 4.50 lakhs is being paid annually to the Calcutta Municipal Corporation by way of compensation. The yield from the tax has risen from Rs. 44.47 lakhs in 1948-49 to Rs. 244.10 lakhs in 1962-63. The budget estimate for 1964-65 for the yield from the motor vehicles tax is Rs. 450 lakhs. The benefit of this increased yield however, was not going to the Corporation. We would recommend that whenever compensation is being paid to the local bodies in lieu of certain local taxes which are either provincialised or abolished, such compensation should not be based on the average of the actual collection figures for the three years preceeding abolition or provincialisation of the tax. It should actually be based on the per capita incidence of this particular tax in the State multiplied by the population of the urban local area concerned. For example, if the per capita incidence of the motor vehicles tax in the State is Re. 1/- and the population of the urban local body is 2 lakhs, the compensation that should be paid to this local body should be Rs. 2 lakhs irrespective of what the actual yield was from this tax to the local body at the time it was provincialised.

11. We would recommend that at least 25 per cent of the proceeds of the motor vehicles tax should be earmarked for local bodies. The difference in yield to different local authorities, would be considerable if 25 per cent of the proceeds are made over to the local bodies on the basis of the source from where the tax had originated. We would therefore, recommend that some sort of an equalisation grant would be necessary and a formula should be evolved to distribute the proceeds to the different local bodies on the basis of population, mileage of roads maintained by them, volume of traffic etc.

12. We have already recommended that certain taxes should be reserved for exclusive utilisation by the local bodies and have also referred to various State taxes which in fact are encroachments upon legitimate sources of local revenue. The proceeds of all such State taxes should be assigned to the local bodies.

13. A system which gives to local councils the greatest possible measure of freedom to explore certain fields of taxation will be the best method of developing a sense of financial responsibility. The officials who spend the money will have the responsibility of defending their actions before the voters. Accountability to tax payers will result in incentive towards improved economy and efficiency.

GRANTS-IN-AID

1 The system of giving grants-in-aid to local authorities to perform their functions, has developed out of necessity. As the Central and State Governments burden local authorities with more and more functions they have a moral obligation to assist them to carry out these functions particularly when the principal sources of revenue have already been tapped by them. The principle that grants-in-aid should form one of the important sources of revenue of local authorities, has been accepted all over the world. It has been estimated that in U.K. grants constituted about 42 per cent of the total local revenues in 1961.

2 Grants-in-aid to local bodies are necessary for various reasons. Firstly, they provide local authorities a sound basis for administration and planning of their activities. They assure balanced growth among local units by providing a uniform minimum standard of services to all the people regardless of the financial conditions of the local Government. They can also be used as an instrument to encourage and stimulate certain policies and programmes, e.g., family planning which are considered desirable in the larger national interest. They also help the development of certain services for example, education and health which are of national importance. The greater the interest of the State in the service, the greater should be the financial aid from the State to the local bodies. The grants also enable local bodies to cover the increased cost of administration over payment of increased salaries, cost of living, allowance etc., necessitated by the post-war change in the value of money.

3 Financial assistance from the Central or State Governments to the local bodies can be either through grants or through assigned revenues. By 'assigned revenues' is meant that the proceeds of certain taxes are exclusively, assigned to the local bodies. By 'shared revenues' is meant that the proceeds of certain State revenues are shared by the State with local bodies. Conflicting opinions have been expressed on the question whether grants-in-aid or the assignment or sharing of State taxes is the better method of rendering financial assistance to local bodies. The Taxation Enquiry Commission expressed the following view —

"That the additional revenue should be fully made available to local bodies by way of grants-in-aid rather than by way of assignment of a share in the receipts of the taxes levied by the Government firstly because revenue without responsibility would be demoralising and secondly because grants-in-aid can be determined on the basis of needs and be coupled with the maintenance of desirable standards".

4 On the other hand, the contrary view has also been expressed that it is always better to separate specific sources of revenue to be exclusively exploited by the local bodies as this would provide them with certain revenues of their own and strengthen their autonomy. The Report of the Study Group of the Royal Institute of Public Administration 1956 in U.K. observes as follows —

The collection centrally of so much money for subsequent filtering to the local authorities through an elaborate grant system is expensive, irritating and out of harmony with the principles of local self-government.

5 It has also been argued that the elected representatives of the people in the local bodies who spend the money have the responsibility for defending

their actions before the voters. Accountability to local tax payers will result to incentive towards improved economy and efficiency. "The separation of the pleasure of spending tax money and the pain of raising it is not conducive to economy in Government"*

6 The Municipal Finance Officers Association, Chicago, in their monograph on Municipal Non-Property Taxes, expresses the following view —

"Local Government should share more fully in certain State collected revenues and the share should come to them as a right and not as a privilege"

7 More or less the same view has been expressed by Thomas H Reed in his book "Federal State Local Fiscal Relations". He says

"there is in short no where-else for local Governments to look for any considerable addition to their income except to participation in the proceeds of taxes laid and collected by their senior partners in the business of Government"

8 The main disadvantage of the system of shared revenues is that it fails to tackle the problem of unequal resources. It also creates an additional problem of overlapping tax jurisdictions. Once the allocation of shares departs from the basis of origin, shared revenue virtually becomes a grants-in-aid.

9 The assignment of separate revenues also does not solve the basic problem of making available adequate revenues to the local bodies particularly the lower level of municipalities. There is also an element of rigidity in the system and like the method of shared revenues, it also fails to tackle the problem of unequal local resources. Assigned revenues in effect are just grants with the additional feature that the source from which the money to pay the grant is derived is stipulated by law.

10 It is true that excessive dependence on grants will undermine the financial responsibility of the local bodies and lead to extravagant expenditure. It is also true to some extent that the State aid to local bodies leads to centralisation and to a certain amount of interference by the State in their autonomy. It is also alleged that grants tend to support public services of certain localities at the cost of others. There is no denying the fact that in spite of these drawbacks, the system of grants-in-aid has now come to stay and it is not possible to visualise within the near future any system of local finance which could completely do away with grants-in-aid. Moreover, the most expensive local government services or national services are administered with a broad element of discretion at local level. If the proportion of local expenditure met from grants increases because of this tendency, there is nothing wrong in it since it has been the policy of Government to encourage local authorities to provide and maintain new and extended services. Grants also serve the very important purpose of shifting the burden of *equally* rising costs from regressive local taxation to the more progressive State and National taxes. There is no logical basis for the argument that the revenue from taxes at the disposal of a local authority should not be less than the amount of grants-in-aid received by it. In State-local government relationship local government must inevitably be in the position of the junior partner. It should be possible to increase grants and at the same time leave the proportion of expenditure to be found from the local authorities' own resources at a sufficiently high level to ensure that local authorities still had an important financial stake and remained partners and not become agents of the State Government.

*City Development in the United States—Charles M Kneir
L/M6Health/64—5

11 Grants-in-aid can be broadly classified into two categories viz, recurring and non-recurring. Recurring grants are those which are meant to meet the deficiency in the recurring expenditure of local bodies and are therefore, given annually. Non-recurring grants are usually given for some specific purpose to meet the initial expenditure. Recurring grants may be further sub-divided into two categories (a) Block grants, (b) Specific grants. Block grants, also called general grants, are used to supplement the general revenues available for carrying out the normal functions of the local authorities and have no conditions attached to them. They are designed to boost up poor local bodies to the minimum level of income that would be necessary to ensure that all of them are financially able to meet their essential liabilities. The amount of grant may be based on any of the following bases —

- i) Percentage basis (also known as matching basis)
- ii) Unit basis
- iii) Formula basis
- iv) Deficiency basis

12 Each of the above-mentioned bases has some advantages and disadvantages. The percentage basis method puts a premium on the financial condition of the local body which has the effect of making richer bodies richer and poorer comparatively more poor. Unit basis usually takes into consideration population only and as such is more rigid, while in the method based on formula in addition to population, income, expenditure etc., are taken into consideration which imparts flexibility. The grant based on deficiency criteria involves ascertaining the gap between the needs and resources of local bodies.

13 Specific grants are earmarked for certain specific purposes and carry with them certain conditions to ensure that they are utilised properly. Amount of the grant is determined by any of the methods mentioned under block grants.

14 As the block grants do not carry with them any condition factor they enable the local authorities to decide on priorities in their own programming and are suitable where it can be confidently expected that they will spend the money properly. The block grants based on anticipated deficits (deficiency method) in carrying out the minimum programme at certain level of services are specially appropriate for local authorities which are in early stages of development. Specific grants are useful in stimulating local action in desired fields and in providing the desired measure of control over the quality of services. The block grants, if distributed too generously, make local authorities less disposed to raise revenues from their own sources and may lead to less prudent use of funds than would otherwise be. The common pit-falls which are inherent in the use of specific grants are that (i) they become too numerous, too narrowly defined or too generous, leading to rigidities and distortion in the objectives and programmes of local authorities, (ii) differences in wealth of different areas are widened (iii) the reporting and stipulations attached to grants become unduly burdensome which sometime negate the very purpose of local government.

15 The advantages and disadvantages inherent in block and specific grant systems show that neither of them is useful if followed exclusively. A combination of both the methods is likely to be more useful and meaningful where local authorities are to assume increasing responsibility for direct services and development activity.

16 The necessity of a wise and co-herent policy regarding grants-in-aid has been emphasised by the Local Finance Enquiry Committee as well as by the Taxation Enquiry Commission. The Taxation Enquiry Commission observed as follows —

“No State has in this context a Grants-in-aid Code that embodies simple and well-defined principles. Further, of course, both the amount of the

grant and the payment of the amount are in actual practice contingent upon the State Government's own finances as these vary from year to year, and complaints have been voiced that the promised grants, not infrequently, fail to materialise. We recommend the adoption by each State Government of a system of grants-in-aid based on the following principles —

- i) There should be a basic "general purposes" grant for each local body other than the bigger municipalities and corporations,
- ii) The local bodies eligible for such grant within each category (municipality, local board, panchayats, etc.,) should be classified into a few simple divisions based on population, area, resources, etc., and the grant itself related to these factors as well as to the size of the normal budget of the local bodies
- iii) The basic grant should be such that, after taking into account its own resources, the local body will have fairly adequate finance for discharging its obligatory and executive functions,
- iv) The basic grant should be assured over a reasonable period of years—say three or five, and save for exceptional reasons, should not be subject to alterations from year to year within that period, and
- v) There should in addition be specific grants (annual and other) which, as at present, will be for particular items and services. These should be conditional on (a) the particular service being maintained at a prescribed level of efficiency and (b) the local body exploiting its own resources to the extent indicated by Government from time to time

17 A White Paper issued by the Ministry of Health of the Government of United Kingdom in 1928 stated that a proper system of government grants should (a) recognise that a fair contribution will be made from the Exchequer towards cost of local services, (b) ensure that local authorities have complete financial interest in their administration, (c) be adopted in its working to the needs of the areas, (d) permit the greatest freedom of local administration and initiative, (e) provide for sufficient general control and advice from the Central departments to ensure a reasonable standard of performance. The White Paper has ably summed up the broad principles upon which any system of grants-in-aid should be based

18 In spite of the recommendations of the Taxation Enquiry Commission and the Local Finance Enquiry Committee, very little progress has been made so far by the State Governments towards evolving well-defined principles in accordance with which grants-in-aid should be made to the local authorities. A summary of the different systems of grants-in-aid prevalent in some of the States in India is given in the *Annexure—'E'*. From this summary it is apparent that the only State which has attempted to systematise grants-in-aid to local bodies in accordance with certain principles is Madhya Pradesh

19 The Government of Kerala had recently set-up a Committee which was directed to probe into the question of grants-in-aid in detail and evolve general principles, which should be adopted for payment of annual grants to the municipalities. The Kerala Municipal Grants Enquiry Committee have recommended the adoption of the Madhya Pradesh system with slight modifications. They have proposed a general purposes grant to the two Corporations and ten major municipalities in the State at a per capita rate of one rupee and to the minor municipalities a per capita grant of Rs. 1.50 P. As to the grant for specific purposes, they have enumerated the following services which would be eligible for financial assistance from the State —

- a) All preventive public health work like vaccination, inoculation, etc.,
- b) The maintenance of isolation hospitals,

- c) The maintenance of relief centres (beggar homes),
- d) The maintenance of midwifery, maternity and child health centres,
- e) The maintenance of dispensaries,
- f) The maintenance of family planning centres,
- g) The maintenance of fire fighting services,
- h) Anti-mosquito, anti-malaria and anti-filariasis services,
 - 1) The maintenance of parks,
 - j) The maintenance of public latrines and urinals,
- k) The maintenance of landings wherefrom no fees are levied,
 - l) Sports and activities connected with sports,
- m) All constructions and equipments provided for the furtherance of any of the above services,
- n) Grants-in-aid given by the Council towards any of the services,
- o) Town Planning, building inspection and survey,
- p) Any other project or service which would be declared by Government to be eligible for the grant for specific purposes

20 Rates recommended for the specific purposes grant are 50 per cent to the corporations and major municipalities and $66\frac{2}{3}$ per cent to minor municipalities. They have also recommended that in the case of certain minor municipalities whose finances are exceptionally backward, the percentage of specific purposes grant should be raised to cent per cent as temporary relief.

21 In the Directive Principles of State Policy laid down in Part IV of the Constitution of India, the following duties have been assigned to the State —

- i) The State shall endeavour to secure, by suitable legislation or economic organisation or in any other way, to all workers, agricultural, industrial, or otherwise, work, a living wage, conditions of work ensuring a decent standard of life, full enjoyment of leisure, social and cultural opportunities (*Article 43*)
- ii) The State shall regard the raising of level nutrition and the standard of living of its people and the improvement of public health as among its primary duties (*Article 47*)

22 *Article 12* of the Constitution also makes it clear that any reference to "the State" in the Chapter on Directive Principles of State Policy includes the Central Government, Parliament, State Governments and Legislatures and all local or other authorities within the territory of India or under the Control of the Government of India. It is thus clear that certain services of nation-building character, such as water supply and drainage, public health measures, primary education, maternity and child welfare etc., are the responsibility of the State and it is, therefore, necessary that the Centre as well as the State Governments should assume part of the responsibility towards the recurring cost of these services. We have already referred to this in the Chapter dealing with financing of urban development schemes. We would again reiterate that the State Government should make liberal grants for such services and whatever grants they give for such services of nation-building character should also be suitably augmented or shared by the Centre. It will not obviously be

possible for the Centre to make grants for various services to individual local bodies. There should, however, be a specific provision in the Plan under which the Centre would give bulk grants to the States for certain schemes of nation-building character. The State might distribute these grants to the individual local bodies according to their needs and the importance of the scheme

23 It is obviously not possible for us to evolve a common code of grants-in-aid which can be followed by all the States. It is obvious that within certain well-defined principles, each State should from its own Code taking into account the existing financial position of the different categories of local bodies in the State and also the nature of functions entrusted to them. The principles recommended by the Taxation Enquiry Commission should be followed by all the States. The following additional principles are also recommended —

(a) For the purpose of evolving the principles in accordance with which such grants should be made, the urban local bodies should be classified into six groups

- i) Class A Corporations—Metropolitan cities and big industrial centres
- ii) Class B Corporations/Municipalities—Covering cities with more than five lakhs population
- iii) Corporations and municipalities with more than one lakh but less than five lakhs population
- iv) Municipalities with more than 50,000 but less than one lakh population
- v) Municipalities with more than 20,000 but less than 50,000 population
- vi) Municipalities, town area committees and notified area committees with less than 20,000 population

b) The Committee recommends that the urban local bodies should get a recurring annual per capita basic general purposes grant at the following rates —

i) Class A Corporations	..	00 25 Paise
ii) Class B Corporations—Municipalities		00 25 „
iii) Corporations and Municipalities with more than one lakh but less than five lakhs population		00 50 „
iv) Municipalities with more than 50,000 but less than one lakh population		00 75 „
v) Municipalities with more than 20,000 but less than 50,000 population		Re 1 00 „
vi) Municipalities Town Area Committees and Notified Area Committees with less than 20,000 population		Rs 1 50 „

c) With regard to specific grants, the Committee is of opinion that for water supply and drainage schemes, grants should be made on the following lines .—

- i) Class A Corporations No grant should be given but State and Central Governments should give all assistance in securing loans on liberal terms
- ii) Class B Corporations/Municipalities Some grant may be necessary but this may be decided by the State Government after taking into consideration all the relevant factors with a view to make the project a practical proposition

iii) Corporations and Municipalities with more than one lakh but less than five lakhs population	10 per cent of the total cost of the scheme should be contributed by the municipality 66 $\frac{2}{3}$ per cent to be raised as loans by the municipalities and the State Government would give the necessary guarantee 23 $\frac{1}{3}$ per cent would be given as grant
iv) Municipalities with more than 50,000 but less than one lakh population	10 per cent contribution by the municipalities 50 per cent loan to be raised by the municipalities with Government guarantee 40 per cent grant
v) Municipalities with more than 20,000 but less than 50,000 population	10 per cent contribution by the municipalities 40 per cent loan to be raised by the municipalities with Government guarantee, 50 per cent grant
vi) Municipalities, Town Area Committees and Notified Area Committees with less than 20 000 population	10 per cent contribution by the local bodies. 30 per cent to be raised as loans with Government guarantee 60 per cent grant

d) A more liberal pattern of financial assistance should be adopted for large pilgrim centres, places of tourists' interest, hill towns and towns where due to technical difficulties the cost of water supply schemes is unusually high. In the cases of these local bodies, a minimum contribution by the local body need not be insisted upon and the percentage of grant assistance can be increased according to the circumstances of each case.

c) For developmental activities such as public health measures, parks and gardens, sports stadia, theatres, libraries, swimming pools etc., grants may be given to the extent of 25 per cent.

f) To cover the increased administrative costs over payments of increased salaries, cost of living allowance etc., at least 50 per cent grant should be given.

g) Wherever the State Government does not itself run primary schools in urban areas, these schools should be run by the municipalities and they should be given the same financial assistance that is being given to the zila parishads for running primary education in the rural areas. It would be against democratic principles to entrust the management of primary schools in urban areas to zila parishads which are not responsible to the urban population.

h) Wherever, the local body is also levying education cess, the gap between the total expenditure incurred by it over primary education and the proceeds of the education cess should be made up by the State Government. With regard to the cost of construction of primary school buildings and purchase of equipments, the cost of land plus 30 per cent of the total expenditure over buildings and equipment should be borne by the municipalities while 70 per cent of the total expenditure should be given as a grant by the State Government.

24 In States like Kerala where a liberal pattern of financial assistance through grants is already in existence and is working satisfactorily, the existing system may continue.

25 For each of the six groups of urban local bodies a certain minimum level of services should be aimed at and the grants should be so arranged that there is not wide disparity in the levels of municipal services between local bodies belonging to the same group.

26. At present there is a tendency to give a large number of grants for comparatively unimportant purposes covering insignificant amounts. It is better to abolish these trifling grants out-right and merge them into bigger block grants.

27. Grants should not only provide financial assistance where needed to the local bodies but also enable them to fulfil certain desirable objectives like raising the level of civic services qualitatively and quantitatively.

28. Due allowance should be made for needs, means, incentives, controls etc., for example grants for schools should depend not merely on expenditure over schools but also on the population of school-going children, the number of trained and non-trained teachers in the staff, and perhaps the performance of students in the examination.

29. Certain incentive grants should also be devised which are directly related to the level of local revenues and the level of civic services, both qualitative and quantitative provided by the local body. One possible method would be the introduction of a slab system of grants *i.e.*, giving grants at increasing rates over certain levels of revenue and expenditure performance.

30. We are not in favour of the cent-per-cent grant recommended by the Kerala Committee in certain extreme cases. It is not advisable to give a greater amount of grant than what is necessary to provide the necessary stimulus. The cent-per-cent grant will not provide real incentive for good management, but will put the local bodies into a position of greater dependence on the State Government. It will encourage the tendency on the part of the municipal councillors to rest on their oars and allow the State Government to propel the boat. We may conclude with the following extract from a Study on Central Government Services to Local Authorities conducted by the International Union of Local Authorities —

“The whole problem of grants-in-aid illustrates most clearly the main theme which recurs in the whole financial field *i.e.*, that it is very difficult and sometimes impossible to say whether certain measures taken by the Central Government aim to strengthen local government or whether they constitute, possibly, disguised methods of supervision and control.”

TABLE No. 1

Financial Implications of Proposed General Purposes Grant for Each State

(Rupees in lakhs)

Sl No	Name of the State	Class A Corporations	Class B Corporations	Municipalities with more than one lakh population	Municipalities with more than 50,000 but less than 1 lakh populations	Municipalities with more than 20,000 but less than 50,000 populations	Municipalities with Town Area Committees & N.A.Cs with less than 20,000 populations	Total
1	2	3	4	5	6	7	8	9
1	Andhra Pradesh	2 80	—	7 13	3 05	12 08	8 61	33 67
2	Assam	—	—	0 51	0 98	2 36	3 90	7 75
3	Bihar	—	0 91	4 67	3 73	8 22	8 06	25 59
4	Gujarat	2 88	—	5 54	4 20	12 41	14 18	39 21
5	Jammu & Kashmir	—	—	1 94	—	0 21	2 16	4 31
6	Kerala	—	0 60	2 24	2 84	4 67	1 25	11 60
7	Madhya Pradesh	—	2 48	2 35	3 04	9 73	17 49	35 09
8	Madras	4 32	—	8 33	8 94	11 45	1 41	34 45
9	Maharashtra	13 49	—	6 80	6 73	14 19	24 41	65 62
10	Mysore	3 36	—	3 36	4 98	8 15	17 94	37 79
11	Orissa	—	—	0 73	1 71	2 24	5 55	10 23
12	Punjab	—	—	4 84	5 50	10 55	15 23	36 12
13	Rajasthan	—	—	6 21	1 82	6 43	16 67	31 13
14	Uttar Pradesh	—	7 13	9 57	8 28	15 15	24 11	64 24
15	West Bengal	7 39	—	8 91	8 57	12 11	4 71	41 69
	All India	34 24	11 12	73 13	69 37	129 95	165 68	478 49

CHAPTER VIII

BORROWINGS OF URBAN LOCAL BODIES IN INDIA

1. Borrowings of urban local bodies in India are regulated by an all-India Act, known as the Local Authorities Loans Act, 1914. The borrowing powers of the municipal corporations are defined in their respective Acts according to which they may borrow for certain purposes and within definite limits with the previous sanction of the State Governments.

2. The Local Authorities Loans Act, 1914 is a Central Act passed before the transfer of Local Self Government to State Governments. After the Montague-Chelmsford reforms, this Act and the rules framed thereunder were adopted by the State Governments. Though technically, each State Government has its own Act and rules, they are more or less on the lines of the Central Act.

3. According to Section 3 of the Act the purposes for which funds can be borrowed are —

- i) The carrying out of any works which a local body is legally authorised to carry out,
- ii) The giving of relief and the establishment and maintenance of relief works in times of famine or scarcity,
- iii) The prevention of the outbreak or spread of any dangerous epidemic disease,
- iv) Any measure which may be connected with or ancillary to any purpose specified in (ii) and (iii),
- v) The repayment of money previously borrowed in accordance with law.

4. The local authority may not borrow money for any of the purposes specified above unless the work to be carried out is either within the local limits of the area subject to the control of the local authority or for the benefit of inhabitants within those limits.

5. At present loans are being given by the State Government to municipalities and notified town area committees for water supply and drainage schemes remunerative enterprises and other purposes. Loans are also given by the Central Government to State Governments for re-lending to the local authorities for

- a) Slum clearance and improvement schemes,
- b) Loan acquisition and development schemes,
- c) Urban compost schemes etc.

6. Municipalities and notified town area committees though not prohibited from raising loans in the open market in practice borrow only from the State Government. The period of loan ordinarily contemplated by the All India Act and the rules framed thereunder is not more than 30 years. In case of longer period, sanction of the Government of India is required. The rate of interest charged by the State Government is usually the bank rate with extra one per cent as guarantee charge. For Government loans the maximum amount which can be raised at one time is Rs. 25 lakhs and for non-government loans it is Rs. 5 lakhs.

7 No loans can be raised without the sanction of the State Government or Government of India as the case may be. At present for every loan proposed to be raised from the open market or from the Life Insurance Corporation, permission of the Centre is required.

8 Local Bodies can only borrow on the security of their funds. Their lands, buildings or any other movable or immovable property cannot be accepted as security.

9. When a local body desires to borrow, the first step is to pass a resolution for the purpose. Then an application has to be made to the State Government stating the purpose, the security, time and method of repayment, rate of interest, period for which the loan is required and the existing debt position. The application is submitted through the usual channel viz., the District Collector to the State Government. After receiving the application, the State Government may institute an enquiry to ascertain the correctness of the facts stated in the application and the utility of the purpose for which the loan is wanted. If the purpose is illegal or unsatisfactory the application is rejected. If the Government after enquiry is satisfied, they publish the application in the gazette with such particulars of the enquiry as may be necessary. After expiry of one month from the date of publication, and after considering any objections that may have been received, the Government may dispose of the application finally. They may reject it or refer it to the Government of India if its sanction is beyond their competence, or sanction it.

10 If a loan is required from the Government, nothing more has to be done after sanction. If however, the loan is proposed to be raised in the open market, it has to be duly floated after the sanction. A prospectus of the loan has to be issued setting forth the amount, the terms, the rate of the interest and other particulars. Tenders are invited for subscribing to the loan at a premium, at par or at a discount. On a fixed date, the tenders are opened and are accepted or rejected according to merits. The contract documents known as bonds, debentures or stock are prepared and issued to the creditors. Each bond or debenture is for a definite amount (e.g., Rs 10 or Rs 100 and so on) and conditions of the loan are printed on it.

11 There are various methods of repaying public debt of which following are more commonly used:

- i) Sinking fund method,
- ii) Annuity or instalment method,

Sinking fund

12 According to this the whole amount of the principal is paid at the end of the loan period while interest is paid half-yearly or yearly as stipulated in the terms. A certain amount is set apart by the borrower every year and is invested in some form of approved securities. Interest accruing from the investment is also invested so that the original amount grows at a compound rate of interest. The annual amount to be invested is determined by the period of maturity of the loan and is so fixed that the total amount invested during the period together with the amount of accrued interest from investments equals the amount which falls due at the maturity of the loan.

13 It may be pointed out that under this method the yearly instalments paid do not go to the creditors but to a fund controlled and administered by the local body.

itself. The only objection to the sinking fund method is that since the sinking fund is under their control, they cannot resist, in case of need, the temptation of raiding the fund or "borrowing" from it which creates difficulties at the time of maturity of loan. For loans from the public this method is generally used as the private creditors prefer this method.

Annuity or Instalment

14 According to this method a portion of the principal and the interest is paid every year in equal instalments during the term of the loan. Every instalment consists of interest and capital but the capital element increases and the interest portion decreases, as the loans get progressively repaid. In case of government loans this is usually the method of repayment. The advantage of this method (also known as annuity method) is that it is safer and does not offer an opportunity to the local bodies for misuse.

15 If the indebted body makes a default in the repayment of principal or interest, the Government can attach the funds on the security of which the loan is advanced. In all the municipal enactments it is provided that redemption of debt will be the first charge on the funds of every local body. The State Government has authority to charge compound interest at a penal rate varying from 8 to 10 per cent on instalments overdue. The local body has to pay the cost of attachment proceedings when recourse to them is taken by the Government. The Government can impose these penalties on their own initiative or on behalf of private creditors, depending according to the source of the loan.

16 The expenditure and accounts of loan funds are subject to Government supervision and control. Government have the power to inspect the works financed through loans and the accounts thereof. The loan money cannot be spent for a purpose other than that for which it was meant. If there is an unspent balance of the loan money, the Government may require the balance to be repaid to them if it was Government loan. If the loan is from the open market the Government may direct that the unspent balance should be used for the redemption of some other outstanding debt to the Government or for carrying out some other approved work.

17 It is evident from the preceding paragraphs that local authorities can borrow for permanent improvements, emergencies and discharge of their existing loan liabilities. The theory behind these provisions is that capital expenditure which cannot be met out of current revenues, can be met from borrowed funds. In the Act, no distinction is made between productive and unproductive works though in granting loans or sanctioning their floatation the Government is presumed to be guided by the object for which the funds are required in fixing or approving the terms of loans. It is also evident that there has been rigid regulation and supervision of the loan policies of the local bodies by the State and Central Governments. Though exact data is not available it is presumed as per observation of Dr. Gian Chand that "the present position of the local bodies viewed from purely financial point of view is quite satisfactory," as far as debt position is concerned.

18 We have considered the point whether the debt of remunerative enterprises should be a charge on the general revenues or on the revenue of the remunerative enterprises. At present in devising price schedules for services provided by a project, financed through loans generally debt charges are taken into consideration. But in some of the rate schedules notably in water supply etc. where there are pulls and pressures from various groups, this basic financial principle is not adhered to. This

results in annual recurring deficits in the working of that scheme which has to be met from general revenues. We feel that it will be desirable, if a provision is made in the enactment regarding redemption of debt from the revenues of the scheme

19 With regard to fixing up of instalments for repayment of loans granted to the local bodies for remunerative enterprises, we would suggest that there should be a staggering of the dates so that the local bodies get some breathing time before they start repaying the instalments. Although some of the works undertaken with the loan assistance taken from the Urban Development Board may be remunerative in the long run, but at least for such time till they become remunerative it will be difficult for the municipalities to repay the instalments of the loans

20 The conservative policy followed so far by the Central and State Governments regarding loan operations of the local bodies is due to the fact that there is at present keen demand for investible funds. Since the financial standing of local bodies is definitely much less than that of Central and State Governments, to float any loan in the open market successfully the local bodies would have to offer more attractive terms than those of Central and State Governments. With a view to avoid any unhealthy competition or diversion of investments from gilt-edged securities it is thought prudent to regulate strictly the borrowing of local bodies

21 We are also of the view that local bodies with their limited credit worthiness should not be allowed to borrow indiscriminately from the open market. It is recommended that the entire loan funds required by them should be borrowed either by the State Government or a Central Loan Institution. It is suggested that each State should draw up a programme of five years indicating the loan requirements of local authorities within the State and how far they can be met from the State resources. On this basis, allocations in the National and State Plans may be made showing the sources from which the funds for urban development will be procured

Borrowing of Municipal Corporations

22 The borrowing powers of the municipal corporations have been studied with reference to the powers derived by them under the Local Authorities Loans Act, 1914 and other corresponding Statutes governing them. Under Sec 3 of the Local Authorities Loans Act, Municipal Corporations are permitted to borrow money for certain specified purposes only and where the amount to be borrowed exceeds Rs 25 lakhs, the terms including the date of floatation require the approval of the Central Government

23 An analysis of municipal corporations enactments indicates that there is uniformity in their borrowing powers. The salient features of the sections governing the borrowing operations are —

- i) The loans can be borrowed only for developmental activities and repayment of debt charges
- ii) The maximum period for which loans can be borrowed is sixty years as compared to thirty years in case of municipalities
- iii) The loans can be raised on the security of immovable property of the municipal corporation also. The municipalities can borrow on the security of their funds only

24 A brief review of the existing position State-wise with regard to borrowing of local bodies has been given in *Annexure—F*

NEW SOURCES OF REVENUE

Terminal Tax on Passengers and Goods

1 As early as in April 1957, the Government of India, in the Ministry of Finance had drafted a Bill for levying a terminal tax on passengers and goods carried by rail, the proceeds would be assigned to the State Governments under Article 269 (1 'C') of the Constitution of India. The provisions which were proposed to be made in the Draft Bill were as follows —

- a) The terminal tax would be levied in cities with a population of over 3,00,000 on long distance passengers travelling a distance not below 150 miles. The levy of terminal tax on goods can be extended to all municipal areas. The names of municipalities or cities in respect of which the terminal tax either on goods or passengers carried by rail as the case may be will be levied, will be notified by the Central Government in the official Gazette.
- b) The rate of terminal tax on passengers carried by rail will be fixed by the Government by notification in the Official Gazette. This rate will be determined with reference to the class of passengers. The tax shall be leviable in respect of every ticket (whether single or return) on all passengers travelling a distance not below 150 miles carried by railways from and/or to any of the places and cities referred to above. Children below the age of 3 years who are even at present, exempt from the payment of fare, will still be exempted from this tax also. Similarly the tax will be reduced to 50 per cent in the case of children between the age of 3 and 12 years who are entitled to travel at half rates. The ceiling of tax for passengers will be Rs 1 50 per ticket, in respect of air conditioned or Ist Class Re 1 00 in respect of II Class and Re 0 50 in respect of III Class.
- c) The ceiling of rates of the tax on goods will be determined by the Central Government who can vary the rates of the terminal taxes on goods and also fix such rates by commodities for fresh imposition as may be agreed upon the recommendations of the State Government concerned and included and/or exclude one or more commodities from the scope of the levy of terminal tax. The tax on goods will be on the weight but will vary with the class of goods. In the case of goods carried in bulk at wagon rates the tax should be levied on the 'weight for charge' as shown in the invoice. A Schedule showing the articles on which tax can be levied as well as the rates at which it can be levied should be prescribed on the recommendations of the State Governments by the Central Government. Articles involving undue harassment to small vendors (e.g. of vegetables, milk etc.), may be omitted from the schedule. The articles to be taxed may be adapted to the railway classification of goods as far as possible.
- d) The rates of tax leviable may be varied from time to time by the Central Government in consultation with the State Governments subject to the maximum limit to be fixed.
- e) The Central Government will also have the power to exempt any class of goods from the terminal tax on goods.

- f) (i) Terminal tax shall be collected by means of a surcharge on fares by the Railway Administration who shall have all the powers and remedies for the recovery thereof, as though the same were a rate of fare which the Railway Administration is empowered to levy under the Indian Railways Act, 1890
- (ii) Such portion of the total proceeds of the tax attributable to a local body as the Central Government may from time to time ascertain shall be deducted to meet the cost of this tax
- g) Where a terminal tax in relation to any place is levied under this proposal on passengers or goods carried by railway, no terminal tax in relation to such place shall be levied under any other law on such passengers and goods. As a result of this, the previous laws in force in some of the States will become ineffective
- h) The Central Government shall have the power by notification to discontinue the levy of terminal tax for reasons to be specified in such notification
 - 1) The Central Government shall have the power to insist on the levy of a parallel tax on passengers or goods carried by road by the State Government before agreeing to extend by notification the terminal tax to such municipal area or city
 - 2) The Central Government shall also have the power to waive by notification the condition regarding the levy of a corresponding tax on goods and passengers carried by road where it considers, for reasons to be specified in the notification, that the levy of a tax on road could be impracticable or have undesirable repercussions on the economy of the country
- k) The taxes so levied and collected by Government of India would be assigned to the States in accordance with such principles of legislation as may be formulated by Parliament by law

2 The enactment of this Bill has been postponed again and again mainly on the ground that as there had been a subsequent increase in railway freights and fares, railway users could not be subjected to a further dose of terminal tax. We are of the view that this Bill should now be enacted in view of the fact that there has been all-round increase in taxation and there is no reason why railway users should not bear a small additional burden. There is also no evidence that railway freights and fares have reached a stage where any further increase would lead to a fall in railway earnings. In spite of the increase in freights and fares from time to time, railway earnings have also been progressively increasing. If there is any further delay in enactment of this Bill, we would recommend that for such time till it is enacted the railway should make a recurring annual grant to the State Governments for the development of urban areas from where railway earnings mainly arise. This grant should be based on the approximate estimated yield from the terminal tax if it is actually levied in terms of the proposed Bill. It may be recalled in this connection that the Central Government had started levying a certain surcharge on railway fares which was analogous to a terminal tax on railway passengers and subsequently this surcharge was merged into the railway fares in lieu of which the last Finance Commission had recommended a grant of Rs 12.48 crores per annum from the Centre to all the States. Once the States get a compensating grant of this nature, we would recommend that they should apportion this revenue among the metropolitan areas and other big cities from where the maximum railway earnings arise.

3 We would also recommend that as soon as the terminal tax on passengers and goods carried by rail is introduced, a parallel tax on passengers and goods carried by road should also be levied. Terminal tax on goods carried by road will be a new source of revenue to such municipalities which do not levy octroi at present. As we have already pointed out while dealing with octroi, in municipalities where octroi is already being levied, the terminal tax on goods carried by rail and road should be levied only in respect of those articles which are not subjected to octroi and every possible care should be taken to see that the same article is not doubly taxed.

4 It is obvious that it will not be possible to single out railway and road passengers and goods carried by rail and road for the levy of terminal tax. A counter-levy on passengers carried by air, sea and inland water-ways may also have to be levied. This would give rise to a big problem of inter-state co-ordination and also co-ordination between various shipping companies, air-lines, inland waterways etc., all over the country. Nevertheless if a counter-levy is not made on other forms of transport, we cannot escape the criticism that rail and road users are being discriminated against.

Tax on Floating Population

5 Both the Local Finance Enquiry Committee, 1951, and the Taxation Enquiry Commission had recognised the principle that floating population *i.e.*, casual visitors and daily commuters who do not only benefit from the amenities provided by the cities but are also responsible for generating considerable pressure on the already overstrained city services, should be made to contribute towards the finances of city governments to enable them to maintain the city services at an efficient level. The Local Finance Enquiry Committee recommended that the levy of a tax of railway passengers similar to the existing pilgrims tax should be introduced to places like Bombay, Madras and other important centres of trade and industry, according to it—"Having recognised the principle of permitting a levy of tax on passengers where large number of visitors congregate temporarily, we cannot see why this privilege should be limited to places of pilgrimage alone and why it cannot be extended to important centres of trade and industry where an equally large number of visitors congregate and thereby similarly impose a heavy strain on the resources of local authorities. The only difference appears to us to be that while the former congregate for the good of the soul, the latter congregate for worldly benefit". The Taxation Enquiry Commission recommended that a terminal tax at a lower rate on long distance passengers—say beyond 150 miles—should be levied to cover all the main forms of transport in cities with a population of over 5 lakhs. The Central Council of Local Self Government at its meeting held at Ooty in September, 1956 recommended that the above recommendation of the Taxation Enquiry Commission should be implemented but should be made applicable to cities with a population over 3 lakhs against 5 lakhs by the Commission. The Advisory Committee on Slum Clearance constituted by the Late Prime Minister in 1958 also recommended that Government should examine the possibility of invoking Entry 89 of the 7th Schedule to the Constitution and use the terminal tax on passengers and goods as one of the means for raising resources for Slum Clearance.

6 We have already recommended the levy of a terminal tax on passengers and goods carried by railway in cities with a population of over 3 lakhs. The terminal tax on passengers would be levied only on passengers travelling a distance of not less than 150 miles. This tax will not cover therefore casual visitors and daily commuters who generally come to the metropolitan cities and important centres of trade and industry from a distance of 150 miles. In view of the recommendations of the various

expert bodies cited above there is hardly room for controversy on the point that in cities which are "exceptionally circumstanced" there is every justification for taxing the floating population who come from a distance of under 150 miles and therefore will not be liable to pay the terminal tax suggested earlier. We would recommend that there should be an additional small surcharge on railway fares on all outgoing passengers from all metropolitan cities and big industrial centres. This is based on the assumption that any one who comes to the city from outside has to leave it too. The main advantage of taxing outgoing traffic instead of incoming is that the machinery for the collection of the tax would be confined to a few railway booking offices situated within the limits of the city which can collect the surcharge and remit the receipts without much accounting and administrative difficulties. It may be argued that the permanent citizens who may occasionally have to go out will be subject to the surcharge unnecessarily. This argument is not very valid since even in the case of terminal tax on incoming passengers, a local resident has to pay this tax whenever he returns to his permanent place of residence. It should, however, be stipulated that passengers travelling from one station to another within the limits of the city should be exempted from payment of this surcharge.

7 Similarly, the surcharge proposed to be levied on floating population in metropolitan cities and industrial centres should also be collected along with the fare at the bus booking offices situated within the limits of the city. The one drawback is that the surcharge would not cover persons coming in their private cars or in public buses which issue tickets to passengers in transit and not at established booking offices. This class of visiting population can be covered only by raising barriers which would be expensive and cumbersome. In our opinion therefore, it would be wiser to leave this small percentage of floating population untaxed. The consequential loss of revenue would not be very material.

8 The proceeds of this surcharge should also be assigned to the States who in turn should apportion them among, the various local bodies concerned as far as possible in the same proportion in which earning from railway and road fares arise from their respective jurisdictions.

Mopping up of un-earned Increments

9 While we had discussed about the property tax earlier in the report, we had indicated that the present basis of property tax assessment—namely, the annual rental value was not satisfactory from the point of view of mopping up of un-earned increments of land values. We did not, however, recommend a change from rental value to capital value and were of the view that separate measures should be undertaken for mopping up such un-earned increments. We would now like to discuss these measures.

10 In growing cities, land values tend normally to rise and outlying areas which give promises of early development are snatched by speculators who hold them for as long as their speculative hopes are realised. The value of a particular piece of land may be divided into two parts —

- i) Its value for the present use to which it is being put,
- ii) Its "development value" which is the likely value if the land is put to a more profitable use. For example, the value of a piece of land which is at present being used for agricultural purposes is 8 annas per square yard and as a result of development which is likely to take place in the near future this land can profitably be used for building purposes particularly for commercial use and may fetch as much as fifteen rupees per square yard, thus the existing use value is Rs. 2,240/- per acre while the

potential development value is Rs 72,600 per acre. The difference between these values is what is commonly known as Un-earned Increment, which is actually the appreciation in the value of any urban property which is not caused by the efforts of the individual property owner but of the community as a whole. The benefits of this appreciation should therefore be shared by the owner of such property with the entire community.

11 The United Nations' Report on Urban Land Policy says 'In countries where there are outlets for profitable investment other than land, land speculation may not be as active an enterprise as it is in Israel, Latin America and India where land represents the principal vehicle for investment of idle cash'. Profiteering in urban land may be in either of the following ways.—

- 1) In cases of lands whose land use has changed from non-commercial to Commercial use there is considerable scope for exploitation of rising land values.
- 2) Vacant plots are sometimes held back without being developed thereby creating an artificial scarcity of land within the central core of the city.

12 In either case it is necessary that measures should be formulated to mop up the social surplus before the exploiters make away with the profits which they earned without any effort on their part. In all advanced countries a system of progressive taxation for mopping up such unearned increments in property values is already in existence. For example in U.S.A. an annual tax of one thousand dollars is levied on every acre of land valued at 50,000 dollars. The owner has to pay another thousand dollars per year if the land value doubles i.e., about 2 per cent of the increase in capital value. In U.K. increment value duty on site value was collected as early as in 1910. The Uthwat Committee on Compensation and Betterment in 1942 also recommended periodical levy on increases in annual site valuation. In Denmark a tax on increasing land values at the rate of 4 per cent and another tax on the increases in value due to rail-road development at the rate of 25 per cent is being levied. The advantages of such an urban land tax would be that it would encourage development and deter the owners of vacant sites from waiting for appreciation in the valuation of land before selling. Site valuation rating has also been successful in South Africa, Australia, New Zealand and other countries. In the paper on Urban Land Policy published by the Government of India, Ministry of Health a strong case has been made out for levying an annual tax on unearned increments. "The best way to make an impact on rising urban land prices and in the process to mop up more effectively and adequately the unearned increments is to levy an annual tax on such unearned increments. It is only an annual and continuing charge that will not only mop up the social surpluses as they arise but also bring down or check the rising trend in the prices of urban land. For determining the annual tax liability periodical assessment of urban land and properties will have to be undertaken and the tax liability determined for the period intervening between two assessments. The initial valuation will form the datum line from which subsequent increases would be measured by revaluation at periodical intervals. The basis of assessment will have to be capital value and the periodicity of the revision of assessment may be 5 years. A degree of progressivity in the rate-schedule of the tax would be necessary to spread its burden equitably over the various income groups. Obviously, properties below a certain valuation would have to be exempted and a graduated rate of the tax made applicable on others. What should be the rate-schedule and the degree of progression in it and to which public authority should the yield of this tax go, are matters of detail which can be taken care of after the principle of an annual tax on unearned increases has been accepted".*

*Paper on Urban Land Policy-Government of India, Ministry of Health—Pages 13-14

13 Some of the measures that have already been adopted to solve at least to some extent the problem of mopping up un-earned increments are discussed below —

I. Stamp Duty on Transfer on Properties

14 This duty is being levied by almost all the State Governments. It is imposed whenever registration of documents for transfer of urban property takes place. In some of the States, *viz*, Madras etc., urban local bodies are also levying a surcharge on the Stamp Duty which is collected by the State Governments and is handed over to the respective urban local bodies. The basis of the duty is the value of the property as stated in the registration deed. This levy does not, therefore, adequately serve the purpose of mopping up unearned increments as it comes into operation only when a transfer takes place. Moreover, deliberate under-valuation is invariably done in the registration documents with a view to avoid this duty.

II Betterment Levy

15 The outlay of a local authority's money on improvements to roads and providing other amenities also increases the value of sites under private ownership and produces an unearned increment which ought to be taxed for the benefit of the community. This tax is, often known as betterment levy. The only State in which this has been tried so far is in Madras where the Madras Town Planning Act requires that where a property has increased in value consequent on the implementation of a Town Planning Scheme, the municipal council could recover a betterment levy on such property within a period of 10 to 20 years and a percentage varying from 2 to 7½ of the estimated increase in the value of the property. Several difficulties have, however, arisen in the actual levy and collection of the betterment levy. It has been found very difficult to stipulate precisely the quantum of increase in the value of a property which can be attributed solely to the making of the scheme. Further it is also difficult to say precisely when a street is widened or a park is laid out whether the beneficiaries are only those whose properties abut on the street or face the park, or all the citizens. The levy has also been unpopular with local bodies as well as the public. The provisions of the betterment levy have also been exposed to litigation and the method of levy has been complicated in its procedural action. The collections made so far by the Corporation of Madras are only about 25% of the total demand. In view of these difficulties, the special Committee appointed by the Government of Madras for examining the Model Town and Country Planning Bill has recommended substitution of the betterment levy by a "development charge" as provided for in the Model Town and Country Planning Bill.

III Urban Land Tax

16 This tax is also being levied in Madras from July 1963 under the Madras Urban Land Tax Act. Under the Act urban land has been defined as any land which is used or is capable of being used as a building site. The tax is levied from every owner at the rate of 0.4% of the average market value as determined by prescribed authority. The Government can also extend the provisions of the Act which at present operates only in the city of Madras to any other urban area and also in an area within 16 kms. of the city of Madras or any other town. The assessment and the collection of this tax will be done through the State Agency.

IV Building Tax

17 This tax is levied in Mysore under the Mysore Building Tax Act 1962. The tax is levied on the total floorage of every building and is payable only once. The

rate at which the tax is levied varies according to the use of the building being residential or non-residential. Total floorage is taxed on a progressive scale subject to an exemption limit of 1,000 sq feet. The main purpose of this enactment appears to be to provide an initial amount for a development agency. It is more or less similar to a building fee being collected with retrospective effect. This tax does not help in mopping up of unearned increments nor does it help in generating recurring revenues for a local body as it is levied only once during the life of every building.

V. Capital Gains Tax and Wealth Tax

18 Both these taxes are Central taxes which too serve the purpose of mopping up of unearned increments in property values. Capital gains tax applies to increments exceeding Rs. 5,000 in respect of urban land provided the aggregate income of the person is (including the capital gains) not less than Rs. 10,000 per annum. All sales of houses are totally exempted from capital gains when the sale proceeds are below Rs. 25,000 and the aggregate value of all capital assets, being only property of the seller before the sale, is not more than Rs. 50,000. Wealth tax has an exemption limit of Rs. 1,00,000 and is levied on all forms of capital assets except house-hold goods. The rates of the tax varies from 0.5% to 2.5%. The inheritance tax or Estate Duty also mops up unearned increments to some extent. The exemption limit for Estate Duty is Rs. 50,000 and the slab rates vary from 4% to 85%.

19 From the fore-going analysis, it would be clear that the existing measures are not adequate to solve the problem. The successful mopping up of unearned increments of land values can be done only by a broad land taxation policy. We would commend the adoption of a tax similar to the Madras urban land tax which would discourage people from speculating in land by deliberately keeping it unbuilt over a long time, and would also encourage the property owner to develop the land to its most economical use as permitted under the Master Plan. Instead of adopting a flat rate of 0.4% for all urban land—whether built or unbuilt, if a slightly higher rate is levied on vacant plots and the rate also increases progressively year after year, a tax of this nature takes away enough to render the speculative waiting game no longer worthwhile, and to make economically much more sensible for the owner to realise the capital investment involved by either selling the property or by developing it. Liability to pay this tax would bring into the market land which would not otherwise have been made available for development. In effect, this tax would be site-value rating *ie*, a tax based on the market value of a particular piece of land on the assumption that it would be developed with planning permission to its optimum use and disregarding the value of the buildings, if any, which are at present standing on it.

20 We would also suggest that for levying the urban land tax there should be differential rates according to the locality in which the urban land is situated as well as the use to which the property is put—residential, commercial, industrial etc. Every property owner should be given the option of declaring the value of the property and where such declaration is made the declared value should be taken into account while determining the compensation to be paid later when the property is acquired for a public purpose.

21 As regards properties which do not change hands but are being used by the present owner to more profitable use, a development charge may be levied before permission is given to change the land-use. The increment in the land values to be mopped up by this development charge may be determined taking into account the capitalised value of the rent of the property after its present land-use is changed and the cost of the original purchase.

22 The Committee is strongly of the opinion that for successful mopping up of unearned increments of land values, both these measures, namely, the tax on urban land, and the development charge have to be administered in a co-ordinated manner. Care should be however, taken to see that while the speculator is adequately punished, a poor owner of property who has bonafide difficulties in developing it is not unnecessarily harassed. The proceeds of both these taxes should be made over to the urban local bodies wherever they are responsible for implementation of master plans or to improvement trusts or development boards as the case may be. These taxes, however, have to be administered and collected by a State agency as these measures are stringent in nature and are directed against the more affluent sections of society and cannot therefore, be successfully enforced by a local authority. It is true that these measures will certainly involve a certain amount of interference with individual rights to property. But as the U N paper on land policy has pointed out that the equitability of such measures should be determined by criteria governing public benefit. They are based on the most general and rational principle that private interests must be subservient to the general interest of the community as a whole. It may also be argued that it would be inequitable to tax capital invested in land, without taxing capital invested in trading concerns which become prosperous through the activities of the community. This comparison however, is specious in that the accumulation of capital by trading concerns is far more the result of personal efforts by the operators of the concerns than the result of the activities of the community.

23 Another suggestion that the Committee considered was the levying of a duty on transfer of urban property, which should be based not on the valuation as shown in the registration documents but on independent assessment of the value based on prevailing market prices for similar lands in the vicinity which should be done by the Central Valuation Agency which has already been proposed for the purpose of assessment of property tax. In effect, this suggestion amounts to an additional surcharge to that which is being levied on the transfer of property with the difference that instead of basing the levy on the value of the property as stated in the registration deed, it is proposed to base it on the market value independently assessed. We feel however, that a measure of this nature is not necessary at this moment particularly when we understand that the Government of India are already contemplating a reduction in the exemption limits of the capital gains tax and the wealth tax and once this goes through these central taxes will also mop up unearned increments in urban property values to a considerable extent.

Tax on Consumption of Electricity

24 There should be a levy for the benefit of the municipal administrations on the sale and consumption of electricity, this would be a very appropriate and convenient source for augmentation of municipal finances. It is seen that certain States are already levying a duty on the consumption of electricity the proceeds of which are appropriate entirely towards the State revenues. In these States it will be enough if a surcharge is added to the existing duty by a suitable amendment of the concerned enactments or by issue of notification and the proceeds of the surcharge made available to the respective municipal administrations. Where no such duty is now in force the respective municipal administration may be authorised by suitable amendment of the municipal enactments to impose a tax on the consumption of electricity. In either case i.e., whether the levy be made in the form of a surcharge on existing State duties or as a new municipal tax a maximum has to be prescribed for this levy, this may be about 10 per cent of the existing electricity rates and within this maximum, the respective municipalities may be given option to fix their own rates as is done in the case of a number of other municipal taxes.

25 A wholesale exemption of consumption for domestic purposes may bring down the proceeds to such an extent that the levy itself may not be worthwhile. At the same time there is a case for granting exemption to the poorer consumers. It may, therefore, be stipulated that consumption for domestic purpose upto a certain limit—say 30 units per month may be exempted.

Minor Taxes

26 We are not entering into a detailed discussion about various existing as well as new local taxes which are of minor nature such as taxes on vehicles other than motor vehicles, taxes on animals, tolls, taxes on advertisements other than newspaper advertisements such as posters, cinema slides and hand-bills, taxes on beverages sold in restaurants, tax on hotel bills and so on. We feel that the yield from these minor taxes will not justify the trouble and expense of administering them. Moreover, a multiplicity of taxes need not necessarily produce more revenues than a few taxes well-administered. It is better that the local bodies concentrate on full exploitation of their important sources of revenue such as property tax, instead of scattering their efforts in the administration of various minor taxes.

Conclusion

27 We are confident that if all our recommendations are accepted, we can go a long way towards bridging the estimated gap of about Rs 91 crores. As a result of our analysis, our final conclusion is that it is beyond our economic resources to make our cities and towns ideal. But it is not beyond our means to improve them to an extent which would make them physically, psychologically and economically tolerable. By vigorous control of development, wise utilisation of available resources in a co-ordinated manner, strengthening municipal administration and improving finances of urban local bodies and by inculcating in town dwellers, a spirit of community living and a sense of civic consciousness, we can certainly make our cities and towns more liveable. New sources of revenue so desperately needed by the urban local bodies are to be found not so much in new taxes as in more equitable assessment and in restoring to the assessment rolls some of those categories of property which are at present exempted from taxation or are subjected to reduced levies. Ultimately, it is a question of the taxable wealth that the people have. The ultimate solution is therefore, economic development of the nation as a whole. For the present however, the key seems to lie in the hands of the Central and State Governments. We have tried to suggest some way of granting increased direct assistance from the national and the State Exchequer to the local bodies without undermining their independence and their sense of financial responsibility.

SUMMARY OF MAIN RECOMMENDATIONS

1) All schemes pertaining to urban development should be brought together and executed in a co-ordinated manner within the framework of a master plan of comprehensive development. Every master plan should be translated into a master programme consisting of a number of specific schemes and each local body should prepare five-year City Development Programmes in accordance with which the various schemes in order of priority would be executed. These Programmes should also indicate how much the local body would be able to contribute out of its own resources towards their implementation and what should be the extent of subsidy from the State or from the Centre. Once such City Development Programmes are worked out and they are integrated with the State Plan and ultimately in the National Plan, the problem of finding resources for implementation of the master plan would become very much simpler.

(Chapter III, paras 6—10)

2) A statutory Urban Development Board should be set up in each State which should be empowered to acquire lands and properties wherever necessary and undertake most aspects of town development. The Board may also statutorily undertake water supply and sewerage schemes in respect of specified regions. It can also function as Central Loans Institution which would supply long-term as well as short-term credit to the local bodies. The initial capital for the Urban Development Boards should come out of the total provisions made in the plan for urban development. The Boards should also be empowered to raise resources of their own and should also explore the possibilities of financial assistance from various international AID Agencies.

(Chapter III, paras 11—14)

3) The property tax should be administered under conditions which would give best possible results. To utilise this tax properly, the following measures are recommended —

- a) A Central Valuation Department should be set up in each State to get the work of assessment of properties in different municipalities, done and also take up systematically at regular intervals, re-assessment of urban properties.

(Chapter V, para—8)

- b) The property tax should be freed from the restrictive influence of the Rent Control Act either by imposing a 25 per cent surcharge on the existing property tax and allowing the property owner to shift the entire burden of this surcharge on the tenants or by a suitable legal provision which would enable recovery of the difference between the property tax based on the reasonable annual rental value and the property tax based on standard rent from the property owner and allowing him to treat this difference as arrears of rent for the purpose of recovery.

(Chapter V, para—9)

- c) The definition of "Lands and Buildings" should be suitably modified on the lines of practice prevailing in England. A Comprehensive Code for Assessment of rental value should be drawn up with the assistance of one or two Assessors and Legal Experts.

(Chapter V, para—23)

- d) In every State, there should be a separate cadre of municipal employees and the Chief Executive Officers of all urban local bodies should be deputed from this Cadre except for certain specified posts

(Chapter V, para—25)

- e) A standard percentage of collections should be prescribed and any municipality which fails to achieve this percentage without adequate reasons should be disqualified from receiving any Government grant or loans

(Chapter V, para—24)

- f) If the collection percentage in a particular local body falls below the prescribed percentage, the State Government should direct severe disciplinary action being taken against the Chief Executive Officer and the Collection Staff. Action may also be taken against the President of the municipality and even inspite of this, if there is continued neglect, this should be considered as sufficient ground for supersession of the municipality

(Chapter V, para—26)

- g) A statutory minimum and maximum should be fixed for property tax. A provision should also be made in the Municipal Act to enable the State Government to impose property tax at any rate considered reasonable by the State Government if the municipality fails to impose tax at that rate

(Chapter V, para—27)

- h) The State Government properties and Central Government properties should be subjected to property tax and service tax in the same manner as any private property

(Chapter V, para—28)

- i) The practice prevailing in England in respect of assessment of Machinery and plant, should be adopted by our urban local bodies so that industries are made to contribute adequately to the cost of services provided by urban local bodies

(Chapter V, para—39)

- 4) Octroi in its present form should be gradually replaced either by a turn-over tax or by a surcharge on sales-tax or by some other method which may cover the same sphere of taxation but would be free from the evils of the octroi system.

(Chapter V, para—43)

- 5) The maximum limit of profession tax in the case of an individual should be raised from Rs 250/- to Rs 500/- and in the case of companies to Rs 2,000/- by suitably amending the Article 276 of the Constitution. The levy of profession tax should be made obligatory

(Chapter V, para—51)

- 6) Licensing system should be made more efficient and more comprehensive

(Chapter V, para—61)

- 7) Urban local bodies should be encouraged to take up remunerative activities which would create permanent assets yielding perennial non-tax income. As far as possible these remunerative activities should be financed out of a revenue fund.

(Chapter V, para—65)

8) As recommended by the Taxation Enquiry Commission, the following taxes should be reserved for exclusive utilisation by or for the local bodies —

- i) Tax on lands and buildings popularly known as property tax
- ii) Tax on entry of goods into the area of local authority for consumption, use or sale therein
- iii) Tax on professions, trades and callings
- iv) Tax on vehicles other than mechanically propelled
- v) Tax on animals and goats
- vi) Tax on advertisements other than newspaper advertisements

(Chapter VI para—7)

9) To begin with at least 25 per cent of the proceeds of the entertainment tax should be earmarked for the urban local bodies and this percentage should be gradually raised so that ultimately the entire proceeds of this tax are assigned to the urban local bodies. The entire proceeds of any surcharge that is being levied on the Entertainment tax should be straightway handed over to the local bodies. The theatre tax and the show tax could be administered by the local bodies themselves but in cases where these taxes are levied by the States, their proceeds should be earmarked for the local bodies. The proceeds of the entertainment and other allied taxes need not necessarily be distributed on the basis of population or the source from which the tax originated. The State Government should have the discretion to distribute it on the basis of needs of different categories of local bodies

(Chapter VI para—8)

10) At least 25 per cent of the proceeds of the motor vehicles tax should be earmarked for local bodies and a formula should be evolved to distribute the proceeds to the different local bodies on the basis of population, mileage of roads maintained by them, volume of traffic etc

(Chapter VI para—11)

11) As recommended by the Taxation Enquiry Commission each State should have a Grants-in-aid code embodying certain well-defined principles, and that there should be a basic general purposes grant for each local body in addition to specific grants for particular items and services. For the purpose of evolving the principles in accordance with which such grants should be made, the urban local bodies should be classified into six groups —

- a) Class A—Corporations—metropolitan cities and big industrial centres
- b) Class B—Corporations municipalities covering cities with more than five lakhs population
- c) Corporations and municipalities with more than one lakh but less than five lakhs population
- d) Municipalities with more than 50,000 but less than one lakh population
- e) Municipalities with more than 20,000 but less than 50,000 population
- f) Municipalities, town area committees and notified area committees with less than 20,000 population

The Committee recommends that the urban local bodies should get a recurring annual *per capita* basic general purposes grant at the following rates —

- | | |
|---|------------|
| 1) Class A Corporations—metropolitan cities and big industrial centres | 25 Paise |
| 2) Class B corporations municipalities covering cities with more than five lakhs population | 25 Paise |
| 3) Corporations and municipalities with more than one lakh but less than five lakhs population | 50 Paise |
| 4) Municipalities with more than 50,000 but less than one lakh population | 75 Paise |
| 5) Municipalities with more than 20,000 but less than 50,000 population | Re 1 00 |
| 6) Municipalities, town area committees and notified area committees with less than 20,000 population | Rs 1 50 P. |

With regard to specific grants, the Committee is of opinion that for Water Supply and drainage schemes, grants should be made on the following lines —

- | | |
|--|--|
| 1 Class A—Corporations—metropolitan cities and big industrial centres | No grant should be given but State and Central Governments should give all assistance in securing loans on liberal terms |
| 2 Class B—Corporations/Municipalities covering cities more than five lakh population | Some grant may be necessary but this may be decided by the State Government after taking into consideration all the relevant factors and with a view to make the project a practical proposition |
| 3 Corporations/municipalities with more than one lakh but less than five lakhs population | 10 per cent of the total cost of the scheme should be contributed by the municipality

66 2/3 per cent to be raised as loans by the Municipalities and the State Government would give the necessary guarantee
23 1/3 per cent would be given as grant. |
| 4 Municipalities with more than 50,000 but less than one lakh population | 10 per cent contribution by the municipalities

50 per cent loan to be raised by the municipalities with Government guarantee
40 per cent grant |
| 5 Municipalities with more than 20,000 but less than 50,000 population | 10 per cent contribution by the municipalities

40 per cent loan to be raised by the municipalities with Government guarantee
50 per cent grant. |
| 6 Municipalities, town area committees and notified area committees with less than 20,000 population | 10 per cent contribution by the local bodies

30 per cent to be raised as loans with Government guarantee
60 per cent grant |

A more liberal pattern of financial assistance should be adopted for large pilgrim centres, places of tourists' interest, hill towns and towns where due to technical difficulties the cost of water supply schemes is unusually high. In the cases of these local bodies, a minimum contribution by the local body need not be insisted upon and the percentage of grant assistance can be increased according to the circumstances of each case.

For developmental activities such as public health measures, parks and gardens, sports stadia, theatres, libraries, swimming pools, etc., grants may be given to the extent of 25 per cent.

To cover the increased administrative costs over payment of increased salaries, cost of living allowance etc., at least 50 per cent grant should be given.

Certain services like water supply, sewerage, drainage, public health measures, primary education, maternity and child welfare etc., though local in character, are National in importance. The Central Government as well as the State Government should, therefore, share the responsibility for providing these services to the urban population.

(Chapter VII, para—21)

12) The debt of remunerative enterprises should be a charge on the revenue derived from these enterprises. There should, however, be staggering of dates for paying instalments for the repayment of loans at least for such period till the enterprise really becomes remunerative. Local bodies should not be allowed to borrow indiscriminately from the open market but should borrow their entire loan requirements either from the State Government or from a Central Loans Institution like the Urban Development Board.

(Chapter VIII, paras—18-19)

13) The proposed Bill for levy of terminal tax on passengers and goods carried by rail should now be enacted by the Government of India. For such time, till the Bill is enacted, the railways should make recurring annual grants to the State Governments for the development of the urban areas from where the rail earnings mainly arise and this grant should be based on the approximate estimated yield from the terminal tax if it is actually levied in terms of the proposed Bill.

(Chapter IX, para—2)

14) To tax "Floating" population who come to metropolitan cities and important centres of trade and industry from a distance of within 150 miles, a tax which should be in the nature of a small surcharge on railway fares and bus-fares should be levied. The entire proceeds of this tax should also be made over to the urban local bodies concerned.

(Chapter IX, para—5)

15) For mopping up unearned increments in land values an urban land tax should be levied on the market value of urban land irrespective of the value of the buildings standing on it. When the property is proposed to be put to more profitable use, a development charge may be levied before permission is given to change the land use. The proceeds of these taxes should be made over to the urban local bodies wherever they are responsible for implementation of the master plan or to improvement trusts or development boards as the case may be.

(Chapter IX, paras—19-21)

16) Where the States are already levying tax on the consumption of electricity, a surcharge should be added to the existing duty and the proceeds of this surcharge should be made available to the urban local bodies. Where no such duty is in force, the urban local bodies by suitable amendment of the municipal enactments, should be authorised to impose tax on the consumption of electricity at a rate not exceeding 10 per cent of the existing electricity rates.

(Chapter IX, para—24)

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ANNEXURES

Annexure A

SUMMARY OF RECOMMENDATIONS OF THE LOCAL FINANCE ENQUIRY COMMITTEE, 1951

HISTORY OF LOCAL FINANCE

1 We are of opinion that wholesale transfer of functions from local bodies to State Governments is a retrograde step and should be avoided. Whatever be the criterion for demarcation of functions between the State Government and the local bodies, the desperate financial plight of the latter should not be made a ground for reducing them to practical impotence

(Para—97)

2 It is hoped that in the new set-up local bodies will be used more and more as instruments of national policy and there will be a steady enlargement of their functions

(Para—98)

POWER OF TAXATION

3 In order to give to the local bodies definite sources of revenue it is suggested that a convention may be established by which the net proceeds from the following sources of revenue shall be exclusively available for the local authorities

UNION LIST

- 1) Item No 89
Terminal taxes on goods or passengers carried by railway, sea, or air

STATE LIST

- 2) Item No 49
Taxes on lands and buildings
- 3) Item No 50
Taxes on mineral rights subject to any limitations imposed by Parliament by law relating to mineral development.
- 4) Item No 52
Taxes on the entry of goods into a local area for consumption, use or sale therein.
- 5) Item No 53
Taxes on the consumption or sale of electricity
- 6) Item No 56
Taxes on advertisements other than advertisements published in the newspapers.
- 7) Item No 56
Taxes on goods and passengers carried by road or on inland waterways
- 8) Item No 57
Taxes on vehicles other than those mechanically propelled
- 9) Item No 58
Taxes on animals and boats
- 10) Item No 59
Tolls
- 11) Item No 60
Taxes on professions trades callings and employments
- 12) Item No 61
Capitation taxes
- 13) Item No 62
Taxes on entertainments including amusements

(Para—131)

4 We consider that no useful purpose will be served by going into details of cases where rates of taxation have remained unchanged over long periods of time. We would only bring the point to the notice of the State Governments so that they might take appropriate action with the local bodies in question. Local bodies which do not utilize their existing powers of taxation can have no claim on the financial resources of the State.

(Para—159)

5 We think that where local bodies have not got independent powers of taxation, they should be given such powers, subject to maximum limits in each case to be prescribed by the Acts or the rules framed thereunder.

Within these limits, local bodies should have a free hand in determining the rates of taxes. Where a local body is unwilling to impose a tax at an adequate rate, the State Government should have the right, in the first instance, to give friendly advice and if the local bodies fail to carry it out, the State Government should in the last resort have the power to impose or raise the tax themselves, particularly in emergencies.

(Para—161)

PROPERTY TAX (GENERAL)

6 There is difference of opinion as to whether rates on property are the most appropriate form of taxation for local purposes. We are of the opinion that the existing system should continue, though hardship to owner-occupiers may be alleviated by introducing some flexibility in the method of valuation of properties of different categories.

(Para—164)

7 Property tax seems to us a tax particularly suitable for exploitation by local bodies and we think it desirable that State Governments should withdraw from this field on the condition that an equivalent local tax is imposed by the Municipality.

(Para—166)

8 We are of the opinion that in the place of the present optional provision for the levy of the property tax in the various Municipal Acts, there should be an obligatory provision as it is in the Acts constituting the City Corporations of Bombay and Calcutta. Should, however, any municipality fail to levy the tax in spite of such statutory provision, the State Government should have power to levy the tax at such rates as they deem fit in any municipal area for the benefit of the municipality. We would suggest that this power should be exercised by the State Government only, when a municipality has refused the advice tendered to it by the State Government in the first instance.

(Para—178)

9 We recommend that a maximum rate for the property tax should be prescribed by statute where it is not done at present. A minimum should likewise be prescribed in the Acts.

(Paras—179 & 180)

10 We are generally in favour of progressive scale, adoptable at the discretion of the municipality concerned.

(Para—181)

11 We are of the opinion that in all cases where exemption is granted at the instance of a Government, an equivalent contribution should be paid by that Government to municipal funds.

(Para—186)

12 We are of the view that it is necessary to ensure that an institution claiming exemption on the ground of being a charitable institution, is actually being used for purposes of charity. We also think that the list of charitable institutions which at present get exemption from property tax should be subjected to periodical review in order to see whether the exemption given in each case is justified or not. This review should be undertaken either by the State Government or the municipality according as the exemption is under the Act or the rules made thereunder.

(Para—187)

13 Where an actual service like supply of water is rendered there should be no exemption.

14 It does not appear that a complete list of exemptions granted (together with annual value in each case) is kept by every local body. Such a list should be prepared and should be

scrutinised from year to year with a view to see that the exemption is fully deserved in every case

(Para—188)

15 We are of the opinion that there should be no exemption from the property tax merely on the ground of the annual value falling below a particular monetary limit. Such exemptions, wherever, they exist, should be done away with

(Para—189)

16 In view of the fact that major portion of the services rendered by local bodies such as street repairs, maintenance of main roads, fire brigades, public lighting, drainage, street cleaning etc., has to be performed whether the building remains occupied or not, there seems no justification for giving a greater remission than one-half of the tax due in all such cases. Remission should not be granted for a vacancy of less than 90 consecutive days in a year. No rate payers who are in arrears should be entitled to vacancy remission

(Para—194)

17 We are of the opinion that where the actual rent is lower than the reasonable rent, the latter should be adopted as the basis of assessment

(Para—200)

18 We see no reason why such machinery as is rateable in England, should be excluded in India, and recommend that the Acts of the various States may be amended on the lines of English practice in this matter

(Para—205)

19 We are not in favour of the inclusion of furniture for valuation.

(Para—206)

20 We are of the opinion that there should be no change from the well-tryed basis of rent to the more or less uncertain basis of capital value. Where, however, municipalities are actually adopting capital value as the basis and there is no complaint that basis may continue

(Para—207)

21 If alternative bases are to be retained, we think that the choice of basis should not, either directly or indirectly, be left with the owner of the property. There should be only one basis of assessment, namely the rental basis. Where alternative basis are in existence, the position may be reviewed and remedied

(Para—208)

22 We recommend that the entire proceeds of the local fund cess within municipal areas be handed over to municipalities instead of to district boards

(Para—210)

23 Nazul lands should be handed over to municipalities for management, as in UP and the income from leases may be distributed between Government and the local bodies

(Para—211)

24 We see no reason for the continuance of the concession in regard to levy of property tax in the Municipal Acts of Bengal, Bihar and Orissa in respect of buildings the cost of construction of which exceeds one lakh of rupees

(Para—212)

25 We are of the opinion that the Calcutta City Municipal Act should be amended so as to provide for a simultaneous revision of valuation in all wards

(Para—228)

26 We consider the provision in the Madras City Municipal Act and the District Municipalities Act whereby the annual value of any building or land the tax for which is payable by the Commissioner (Chief Executive Officer) is to be determined by the Mayor or the Revenue Divisional Officer as the case may be a very salutary provision and recommend its adoption

(Para—229)

27 We think that the Municipal Acts should be amended so as to make it obligatory to record the grounds for each reduction of valuation or assessment

(Para—230)

28 A local body should have a right of appeal when it feels aggrieved by any decision of a revising authority

(Para—231)

29 While the power to tax should continue to be vested in the local bodies, the detailed work connected with the preparation of the valuation list of all the properties within the jurisdiction of a local body should be entrusted to a Central Organisation (to be created for this purpose) which will consist of trained valuers, as in western countries. A valuation department should be brought into being for all the local bodies in each State

(Para—232)

PROPERTY TAXES (PART II)

30 We are of the view that where an exemption is granted at the instance of the State Government, which has not been proposed by the Municipality, the Municipality should be given compensation to that extent by the Government

(Para—279)

PROPERTY TAX—SERVICE TAXES

31 As regards the question whether or not the services of water supply, drainage, lighting and conservancy should be self-supporting, we are of the opinion that the cost of service principle however equitable it may seem in the abstract is not capable of practical application

(Para—423)

32 The present classification of municipal services into two categories, one to be financed from general revenues and the other from special rates does not appear to rest on any logical basis

(Para—425)

33 A special service rate is justified when the areas within municipal limits are differently developed. When the development is uniform and all the services are evenly spread throughout the area, the case for special service rates disappears

(Para—426)

OCTROI AND TERMINAL TAXES

44 We recommend the transfer of the entry relating to terminal taxes from the Union list to the State list

(Para—471)

If that is not possible we recommend that the Government of India should consider favourably any proposal which may be made to them by State Governments for the levy and collection of terminal taxes

If the above suggestion cannot be adopted there is no alternative to octroi, as it is the most productive single item of indirect taxation available

(Para—472)

45 There should be in each State a model schedule for octroi approved by the State Government and departures from this schedule should not be permitted except with the previous approval of Government. In framing the model schedule the rates on necessities of life should be kept as low as possible

(Para—473)

46 Octroi should be levied generally on an *ad valorem* basis. There should be no objection to a moundage or other basis in the case of articles where the *ad valorem* basis is not suitable

(Para—478)

47 All public utility and commercial undertakings of Government should be treated, so far as local taxation is concerned, in the same manner as if they were conducted by private enterprise. If they are to be exempted from local taxation the Government concerned should make a contribution in lieu of such taxation. The provision in Article 285 of the Constitution is unfair to local bodies. We recommend that necessary legislation may be undertaken to provide for local taxation of State property used in connection with State trading or running of public utility concerns

(Para—479)

48 To prevent the evasion of octroi duties on postal parcels the Post Office should render every assistance to municipalities

PROFESSION TAX

49 Government should advise local bodies to revise their schedules of profession tax so as to correspond to the limit permitted by the Constitution

(Para—498)

50 We consider that the present limit of Rs 250 in the Constitution is very low and should be raised to Rs 1,000

(Para—512)

51 Where the municipal or local board Acts do not contain any provision for the levy of profession tax, such provision should be made. We are, however, not in favour of the tax being made compulsory in the case of all local bodies. It may be possible in the case of many local bodies to raise sufficient funds by the levy of octroi and house tax. In such cases it may not be necessary to compel the local bodies to levy a profession tax. We recommend the compulsory levy of profession tax under the orders of the State Government only in cases where only one of the other tax, namely, house tax or octroi or terminal tax, is being levied

(Para—513)

52 The basis of actual income would be the ideal one, but in view of the very great practical difficulties in the way of its adoption, we recommend that local bodies should have the choice to adopt all or any of several basis according to their convenience

(Para—514)

53 The assessment and collection of profession tax should be done by the municipalities themselves, but they should not have the power to call for accounts

LICENCE FEES

56 We are of the opinion that markets and slaughter-houses should generally be self-supporting. While endeavour should be to make the markets and slaughter-houses a remunerative enterprise bringing an appreciable net income to the local bodies, in no case should the investment of capital and the recurring expenditure on markets and slaughter-houses be a burden on the local revenues. The State Government should issue instructions to the local bodies to this effect and from time to time see that this is done whenever the account or budget of a local body comes up for review

(Para—519)

57 The Government of Madras are considering the giving of monopoly of opening markets to municipalities and prohibiting by legislation the opening of private markets. We recommend that other State Governments should consider whether such a step would be feasible

(Para—520)

58 The scale of the various licence fees levied by municipalities should come in for a regular periodical review, at least once in three or five years

(Para—521)

59 We recommend that the rates of licence fees should be adequate to cover the cost of regulation and supervision of the trade or activity licensed. An attempt should be made to keep proforma accounts in relation to receipts and expenditure of the licensing branch and to ensure that these balance each other. When, however, there is a separate Licence Department the expenditure on that department should not be a net charge on the general funds of the local body

(Para—522)

60 A proper scrutiny of various licence fees levied in different States would show that some of the trades, professions, callings or occupations which are subject to licence fees can be more suitably made the objects of profession tax. We recommend such a scrutiny and change in the method of this imposition, whatever, suitable

(Para—523)

TAXATION OF RAILWAYS

61 We are of the opinion that until the system of local taxation of railways is rationalised and railway undertakings considered as a whole, it will not be possible to secure any worthwhile improvement in the existing position. The present lack of uniformity and piecemeal valuation should go. An act of Parliament should prescribe the principles of valuation, taxation and apportionment. If Railway Assessment Authority is set up it should be so constituted as to secure adequate representation of local bodies. The right of appeal against the awards of Arbitrators appointed by the Government of India under the Railways Act should be conferred on local bodies and a special tribunal constituted under Parliamentary authority for hearing such appeals. The liability of railways for both general and service taxes should be recognised as in the notification of 1907

(Para—546)

62 The stress now laid on payment for services rendered as a criterion for local taxation of railway properties is, in our opinion, not justified

(Para—547)

TAXATION OF GOVERNMENT PROPERTY

63 We recommend that State Government properties are not liable to local taxation under the Acts constituting local bodies, the Acts should be amended to provide for such taxation. If the liability is accepted, there should be no objection to an independent machinery for valuation of Government

(Para—560)

64 While Union Government properties may continue to enjoy statutory immunity from local taxation, the Union Government should adopt the practice of Governments in other countries and make a contribution to local bodies in lieu of such taxes. That contribution should not be limited by any artificial date line. In regard to the valuation of these properties, we recommend that the procedure prevailing in England may be adopted, *i.e.*, the valuation may be done by special machinery constituted by the Central Government

(Para—561)

65 In regard to official residences the privileged treatment at present accorded, namely, the annual value being based on the concessional rent paid by Government servants, should be withdrawn and the normal assessment levied

(Para—568)

66 There is no reason to treat the property of the Central Government differently from other property in respect of levy of betterment charges. Should, however, there be any legal or other objection to the payment of betterment charges in the form of taxes or fees, an equivalent contribution should be made by Government in lieu thereof

(Para—565)

TAXATION OF PORT TRUST PROPERTIES

67 As the Madras City Corporation and the Port Trust are in favour of the continuance of the existing system of assessment namely a percentage of gross earnings and also in view of its decided advantages we recommend that the existing arrangement be continued

(Para—567)

68 As the Corporation of Calcutta and the Calcutta Port Commissioners have expressed satisfaction with the recent agreement that they have entered into we suggest that steps may be taken to give legislative effect to its terms

(Para—569)

69 If in the case of assessment of any port trust properties the profit basis is adopted it is necessary that the form of keeping accounts should be determined by an independent authority (Para—574)

70 We suggest the constitution of a tribunal to deal with disputes relating to the determination of rateable value of port trust properties. Such a tribunal may consist of a qualified Accountant and an experienced Engineer and be presided over by a High Court Judge (Para—575)

TAXATION OF FLOATING POPULATION

71 We recommend that the levy of a tax on railway passengers in important centres of trade and industry may be permitted as is done in Calcutta (Para—582)

72. We suggested that State Governments should authorise municipalities to levy a tax on such visitors to important centres of trade and industry as reside in hotels. Such a tax might be levied in the form of a surcharge on the hotel bill, subject to a minimum exemption limit of Rs 5 per visitor (Para—583)

COLLECTION OF TAXES

77 Each State Government should prescribe for their local bodies a standard percentage of collection to demand and see that it is attained (Para—597)

78 The Examiner of Local Fund Accounts should be instructed to give figures in his audit reports of the percentages of collection of taxes to demand for every local body. The figures should be compiled on a uniform basis in all the States, to facilitate comparison (Para—599)

80 Where the Acts do not provide for coercive powers for local necessary amendments should be made to incorporate such powers. It should be impressed upon local bodies that freer use should be made of these powers for collection of taxes (Para—600)

81 We are not in favour of issue of distress warrants for recovery of contractual dues but only for recovery of taxes and fees. In regard to rents of lands vested in or managed by municipalities, we recommend the adoption of the procedure prescribed in section 291 of the UP Municipalities Act, 1961, i.e., the municipality may apply to the Collector for the recovery of such rents as arrears of land revenue.

82 Local bodies should have the power to proceed not only against movable but also against immovable property for the recovery of their taxes and fees (Para—601)

83 The head of the financial administration in bigger municipalities should be a qualified and specially selected person. He should also be in charge of accounts and should examine the position with regard to collection of taxes and submit monthly reports to the chief executive authority and bring to his notice any failures in collection and suggest suitable remedies. No liabilities of a reported nature should be incurred before he has examined and reported thereon (Paras—602-603)

84 With regard to recruitment of the higher financial personnel we are of the opinion that there should be a provincial cadre for such services. Such a cadre should be controlled by a board with statutory powers on which there should be representatives of local bodies (Para—604)

85 We recommend that (i) no person should be eligible to stand for election to any office in a local body if on the date of filing nominations he is in arrears of local taxes and (ii) if within three months of the notice of demand of any dues to the local body, a member of such body fails to pay up the arrears a warning notice that if he does not pay the arrears before the date of expiry of the original notice of demand he becomes disqualified under the relevant section of the Act, should be given (Para—606)

GRANT-IN-AID AND ASSIGNMENT OF REVENUES

86 It is felt that if the functions imposed on local bodies under the Constitution (*Articles 45, 47 etc.*) are to continue to be the responsibility of local bodies as a means of encouraging local initiative, enterprise and co-operation, the State should come to the assistance of local bodies by way of adequate grants-in-aid where they are unable, out of their own resources, to achieve the minimum National standard of efficiency

(Para—609)

87 The State Governments while investing local bodies with wider responsibilities must place at their disposal adequate funds to discharge those responsibilities

(Para—629)

89 We prefer assignment of sources of revenue, wherever possible, to grants-in-aid. Where it is not possible to meet the full requirements of a local body from assigned revenues, grant should be given as a last resort. We suggest that the system of grants-in-aid should be utilised to remedy in qualities which are inherent in a system of assigned revenues. Otherwise generally we would prefer that independent sources of revenue should be placed at the disposal of local bodies

(Para—632)

91 We are not in favour of the imposition of a separate vehicle tax on motor cars by local bodies in addition to the State tax. We recommend the sharing of the net proceeds of the motor vehicles tax with the local bodies

(Para—637)

92 The sales tax should remain wholly a State source of revenue and not shared with the local bodies

(Para—637)

93 It is desirable that all grants, whether statutory or non-statutory, should be given on some definite and understandable principles, and each State Government should formulate such principles for its guidance

(Para—638)

94 We suggest that each State Government may, at the time of preparing the budget, include in the finance department's explanatory memorandum, details of financial assistance rendered to local bodies. Such a statement should also include items which do not appear in the budget, e.g., transfer of land, or any other form the financial assistance for which no vote of the legislature is required

(Para—639)

EDUCATION

95 In respect of secondary, technical and collegiate education, we consider that there should be no financial responsibility on local bodies and that they should be entirely relieved of this liability

(Para—640)

96 In regard to Madras we recommend that after the levy of education tax at a proper level, of which the State Government must be the judge, contribution from general funds of local bodies for educational purposes shall not exceed the proportion that such contribution now bears to the income (excluding Government grants) of such local bodies and the whole of the remaining expenditure should be borne by the State Government

(Para—644)

97 In regard to Bombay we suggest that the State Government should consider whether an education cess may be levied as in Madras

(Para—646)

98 We suggest that in every municipality in West Bengal an education rate as prescribed in the Bengal Primary Education Act 1919 should be levied. Any increase in expenditure considered necessary to introduce compulsory primary education should not exceed the proportion which the present expenditure of municipalities on this object bears to their total income

(Para—648)

99 As regards U P we suggest that Government should consider the desirability of levying an education cess at a suitable rate.

(Para—649)

109 The basis of the compensation for loss of income due to the abolition of tolls on motor vehicles should be re-opened and fresh amounts fixed in the light of altered facts

(Para—690)

110 The damage done to the roads of local bodies by extraordinarily heavy traffic can be made good either by the State sharing the proceeds of the motor vehicles tax with them or by the levy of a surcharge on trucks above one ton in weight for the benefit of local bodies concerned

(Para—700)

111 As regards the damage done by motor trucks during the War, there is a good case for compensation, but the matter is one which should be pursued by the State Governments concerned with the Defence Department

(Para—701)

112 There is a similar case for compensation to certain local bodies in the Punjab, particularly the Amritsar Municipality, for damage done to roads in consequence of the partition of the province

(Para—702)

FINANCES OF IMPROVEMENT TRUSTS AND DEVELOPMENT BOARDS

113 The existing resources of the Improvement Trusts are not adequate. State Government should make these bodies financially self-sufficient so that they may be able to discharge their obligations. We recommend that Improvement Trusts and Development Boards should have the following sources of revenue —

- i) Annual contribution of 2% of the annual rateable value from municipal funds,
- ii) Share of the proceeds of the entertainments tax,
- iii) Share of the proceeds of the terminal tax on persons coming by rail, road or inland waterways,
- iv) Betterment tax, and
- v) Government grants

In regard to item (ii), above, the Madras Corporation at present gets practically the whole of the entertainments tax. Similarly, in regard to item (iii), the Calcutta Improvement Trusts get the entire income of the terminal tax on passengers coming by rail. We do not suggest that either of these arrangements should be disturbed by the recommendations made above

(Para—710)

114 Calcutta, Nagpur and some other Trusts are permitted to levy a surcharge on stamp duty on transfer of immovable property. Where this is actually being done, we do not recommend any change. But we are not in favour of its extension to other trusts

(Para—711)

115 Improvement Trusts and Development Boards should ordinarily borrow from Government and the rate of interest charged by Government should in no case more than $\frac{1}{2}$ per cent, above the rate at which Government have borrowed themselves

(Para—712)

116 As regards slums, we recommend the adoption of provisions of the English Housing Act which require slums to be cleared at the cost of the owners. We suggest that the law should be so amended that compensation for acquisition of properties for purposes of slum clearance should be limited to the market value of land without the addition of 15 per cent solatium on account of compulsory acquisition

(Para—713)

FINANCES OF CITY CORPORATION

121 *Madras Corporation* —We recommend that question of raising the rate of property tax in respect of properties with annual valuation of Rs 500 and below from 16 $\frac{1}{2}$ % to 17 $\frac{1}{2}$ % should be revived

(Para—739)

122 We recommend that the rate of tax on timber be raised to Rs 20½

(Para—739)

123 *Bombay Corporation* —In the event for the Bombay Government withdrawing the urban immovable property tax the Bombay Corporation should consider its replacement by an equivalent addition to the municipal tax.

124 The administrative machinery should be tightened and necessary steps taken to improve collection of taxes

(Para—747)

125 As regards the distribution of expenditure on primary education we recommend the same formula for the Corporation as we have suggested for other local bodies

(Para—748)

126 The machinery of valuation and collection should be tightened This alone will lead to an increase of revenue under the consolidated rate by about 50 per cent

PUBLIC UTILITY UNDERTAKINGS

127 Motor transport can be successfully undertaken only by bigger city municipalities within their local area but we are not in favour of its being undertaken by smaller municipalities and rural local bodies

(Para—764)

128 In rural areas and smaller municipalities, passenger transport should be managed by the State and the net proceeds shared with local bodies over whose roads the services are run

(Para—766)

129 Where State Electricity Boards are set up the financial interests of local bodies should not be disregarded Local bodies engaged in the business of generation and distribution of electricity should continue to do so and have a free hand in the matter of utilisation of the net profits of the undertakings In regard to new schemes, however, local bodies competent to run electricity undertakings should be given first preference, particularly in regard to retail distribution subject of course to such restrictions as the Provincial Board may wish to impose

BORROWINGS

130 We suggest that the procedure in regard to loan applicants be simplified so that final orders on a loan application can be issued within four months of the receipt by Government

(Para—785)

131 The State Governments are in a position to borrow more cheaply on behalf of local bodies It is desirable to have a co-ordinated loan policy in which the interests of the Union Government, the State Governments and the local bodies should be considered together

132 We support the request made by the Calcutta and Bombay Corporations for the amendment of their respective Acts to allow them to receive ways and means advances repayable within the year from their respective banks with which they keep their accounts on much the same lines and subjects to the same conditions on which the State Governments receive such advance from the Reserve Bank

133 With regard to other local bodies we recommend that they should also be in a position to receive such advances from the bank in which Government has permitted them to keep their accounts if they keep their funds in the Government treasury, from the Government itself, on the same lines and subject to the same conditions as for City Corporations

(Para—787)

134 The rate of interest to be charged to local bodies on loans taken from Government should not be more than one-fourth over the rate of interest paid by the State Government on its own loan for the year in question The period of repayment in the case of productive schemes may well be extended from thirty to forty years

(Para—788)

135 If a local body is able or willing to repay a Government loan earlier than the due date it should be encouraged to do so

(Para—789)

136. We do not favour the State Government guaranteeing the principal and interest of loans raised by local bodies, but the question whether section 20 of the Indian Trusts Act may be amended so as to include local bodies in the bigger cities may be considered

(Para—792)

137 Establishment of municipal banks by individual municipalities except perhaps by big city corporations, does not appear to us practicable. A municipal bank for each State would have a better chance of success than banks run by individual municipalities. The State Government should however, continue to exercise its power under the Local Authorities Loans Act in regard to the sanctioning of loans advanced by the bank to local bodies

(Para—794)

AUDIT

138 In addition to a qualified Accountant, there must in the major municipalities be an internal audit staff, paid for by the local body, which should be responsible for the initial audit of all transactions of receipts and payments

(Para—800)

139 With the setting up of an internal audit staff local bodies should be relieved of the liability to contribute to the cost of the audit staff of the Examiner of Local Fund Accounts, where such liability exists

(Para—802)

140 It is essential that the Examiner of Local Fund Accounts should regard himself not only as an auditor but also as a financial adviser of the local bodies whose accounts he audits. He should be responsible for the checking of all assessment lists and collections against assessment and should bring to notice cases where, the collections fall below a prescribed minimum

(Para—803)

141 The provision for surcharge is a healthy one and should exist in relation to all local bodies

(Para—809)

142 The surcharge should be both against any person through whose negligence or wrongful action such liability has occurred, whether he is an employee of the local body or a member voting for it

(Para—811)

BUDGET

143 The power to sanction budgets should vest entirely in local bodies. They should be required to maintain a prescribed closing balance which should not be drawn upon, except temporarily and in an emergency without the sanction of the State Government or of such officers as may be nominated by Government in this behalf

144 Local bodies should also have full power of reappropriation and making supplementary allotments during the currency of a financial year, as long as the prescribed minimum balance is not trenched upon

(Para—837)

145 The practice prevailing in certain States to require local bodies to allot a percentage of their revenues to particular objects should be discontinued. Where Government gives a grant for a specific purpose that grant may not be diverted to some other purpose

(Para—841)

146 Where Government considers it essential to control a service, it should pay for it and not ask for any contribution from the local body

(Para—842)

147 The present restrictions on the powers of sanction to works expenditure are very minute and should be relaxed

(Para—844)

148 The control in respect of non-gazetted and inferior establishments of local bodies by some State Governments is very minute and needs to be relaxed. Government should prescribe

rules in regard to various categories of local bodies in respect of matters such as pay, allowances, leave, travelling allowances, pensions, provident funds, etc. If a local body considers that its circumstances warrant any modification of such rules the variation desired should be with the sanction of the State Government. In other respects, however, local bodies should have a free hand in regard to their establishments

(Para—845)

149 The restrictions placed on the investment of spare funds by local bodies require revision. A list of banks with which funds may be invested may be drawn up with the approval of the Reserve Bank of India. Subject to the maintenance of the prescribed minimum balance investment of all spare funds with approved institutions should require no outside sanction

(Para—846)

Annexure B

SUMMARY OF THE RECOMMENDATIONS OF THE TAXATION ENQUIRY COMMISSION, 1953-54 ON LOCAL TAXES

APPROACH TO LOCAL FINANCE AND TAXATION · GENERAL RECOMMENDATIONS

130 A sound system of local finance should, as a rule, rest on a sound foundation of local taxation

(Para—8)

132 There is a feeling among local bodies that because all the relevant taxes are in the State List, no 'Local' tax is safe from a parallel tax levied by the State Government for the benefit of State revenues as distinguished from local revenues, it is a feeling which needs to be effectively allayed if a proper atmosphere is to be created for the efficient functioning of local self-government and if proper leadership is to be attracted to the institutions of local self-government. It is, therefore, both desirable and necessary that certain taxes should in effect be reserved for being utilised solely by or for local bodies

(Para—11)

133 We do not consider that an amendment of the Constitution is necessary to ensure the reservation of certain taxes exclusively for local bodies. We recommend, however, that the taxes indicated hereinafter should be allowed to be developed only by the local bodies or for them. Where the State Governments are at present utilising any of these taxes for the purposes of the State revenues, they should gradually withdraw from the field and meanwhile allot the proceeds from the taxes to local bodies

(Para—12)

134 The taxes we recommend for exclusive utilisation by or for local bodies are —

- 1) Taxes on lands and buildings,
- 2) Taxes on the entry of goods into the area of a local authority for consumption, use or sale therein, popularly known as octroi,
- 3) Taxes on vehicles other than those mechanically propelled,
- 4) Taxes on animals and boats,
- 5) Taxes on profession, trades, callings and employments and
- 6) Taxes on advertisements other than advertisements published in the newspapers

(Para—13)

135 In addition to the six taxes specified above, we consider two other taxes, viz., the theatre or show tax and the duty on transfer of property (Levied along with the stamp duty collected by the Government) as suitable for utilisation by local bodies and we recommend that the State Governments should permit local bodies to levy these two taxes

(Para—15)

136 We also recommend that two other taxes, viz. (i) taxes on goods and passengers carried by road or inland waterways, and (ii) tolls, should be permitted to be levied by local bodies. The first may be imposed as a complementary levy by those local bodies for whose benefit the terminal taxes on goods or passengers carried by railways, sea, or air are levied by the Union Government. The second may be levied in respect of new bridges on which expenditure has been incurred by the local body.

(Para—15)

137 The above recommendations should not be construed as precluding the transfer of other taxes to any local body, wherever appropriate if the State Governments consider such a course desirable

(Para—15)

138 Local bodies of even the same category differ greatly in individual efficiency; there are even wider differences between different categories. These differences should be taken into account in relating the suitability of particular taxes to the capacity of particular local bodies

139 For ensuring the evolution of a proper system in each State, the following considerations are commended to the notice of the State Governments —

- i) It is as essential to ensure the devolution of suitable taxes to local bodies as to avoid the transference of unsuitable ones
- ii) The devolution should be sufficiently prompt, flexible and diversified. Where a general sanction would be sufficient, the obtaining of sanction in each individual case should not be insisted upon
- iii) Devolution should take sufficient notice of the different degrees to which different powers could be devolved on different categories of local bodies
- iv) Overlapping and un-coordinated tax jurisdiction should be avoided

(Para—16)

140 We are of the view that, normally, grants-in-aid should be preferred to assignments of shares of taxes as a method of financing local bodies. The proceeds from motor vehicle tax and land revenue should, however, be shared. Not less than one-fourth of the proceeds from the motor vehicle tax should be distributed to the local bodies, especially municipalities and district boards. Likewise, not less than fifteen per cent of land revenue should be distributed to the village panchayats and rural boards

(Para—18)

141 Potentially, the income from public undertakings of a commercial nature is a significant item of municipal revenue, though actually only a few municipal corporations and municipalities have developed such activities. In certain States, there has been an actual curtailment of the available sphere. We are of the view that every encouragement should be given to municipalities and other local bodies to develop and expand their non-tax sources of revenue, these need not be limited to the more orthodox items such as licence fees, market charges, etc., but should extend to public utilities. State Governments should not, except as a last resort and for compelling reasons, take over such services from the municipalities concerned

(Para—20)

142 We recommend the adoption by each State Government of a system of grants-in-aid based on the following principles —

- 1) There should be a basic 'general purposes' grant for each local body other than the bigger municipalities and corporations,
- 2) the local bodies eligible for such grant within each category (municipality, local board, panchayat, etc.) should be classified into a few simple divisions based on population, area, resources etc., and the grant itself related to these factors as well as to the size of the normal budget of the local bodies
- 3) the basic grant should be such that, after taking into account its own resources, the local body will have fairly adequate finance for discharging its obligatory and executive functions,
- 4) the basic grant should be such that, after taking into account its own resources the body and, save for exceptional reasons, should not be subject to alterations from year to year within that period, and
- 5) there should in addition be specific grants (annual and other) which, as at present, will be for particular items and services. These should be conditional on (a) the particular service being maintained at a prescribed level of efficiency and (b) the local body exploiting its own resources to the extent indicated by Government from time to time

(Para—21)

143 Contribution in terms of manual labour should be held to justify a Government grant-in-aid as much as contributions in cash from a panchayat. In no case, however, should manual labour be demanded or accepted in lieu of payment of tax, a 'labour tax' should be ruled out altogether as a possible feature of local or other taxation

(Para—22)

144 Among the more pressing needs of municipalities is that of capital funds for undertaking long deferred projects of water supply, drainage, slum clearance, etc. But the scope for municipalities and even the newly established municipal corporations to raise loans on their own credit is limited. The assistance of State Governments is essential. We recommend a much more

general adoption of a system of Government guarantee of municipal loans. In addition to loans, the smaller municipalities and even some of the bigger ones may have to be granted subsidies. We assume that adequate funds for this purpose will be provided in the next Five Year Plan.

(Para—23)

145 Besides the six taxes recommended for reservation for local bodies, the theatre or show tax and the duty on transfer of property are suitable for levy by municipalities and municipal corporations. The Acts governing these bodies should contain provisions which ensure, and not merely enable, the levy of all these taxes.

(Para—24)

146 For making available additional revenues, different methods have to be followed in respect of different categories of local bodies.

- 1) Municipal corporations and bigger municipalities—additional tax powers should be transferred
- 2) Smaller municipalities should be given additional grants

(Para—24)

147 We consider the land cess and the duty on transfer of property to be the only taxes suitable for rural boards. Any additional finance required by them should be given by way of grants-in-aid.

(Para—25)

148 In respect of village panchayats, the general property tax, service taxes, land cess and the duty on transfer of property are the main taxes suitable. In addition, the power to levy the tax on vehicles, the profession tax and the theatre or show tax may be given to individual panchayats found suitable for the purpose by the State Governments.

(Para—26)

149 One of the greatest drawbacks of local bodies has been their inefficiency in tax administration. To remedy the situation, we recommend, firstly, that all municipalities should have chief executive officers in whom the executive powers and administrative responsibility should vest by statutory provision, and, secondly, that the chief executive officers should be selected and appointed by Government or by an independent statutory board.

(Para—27)

150 There is a danger of lack of co-ordination arising from the centralisation of cadres. Dispersal of responsibility will ultimately strike at the efficiency of municipal administration. We recommend that even when State cadres are created, the executive responsibility should vest in the chief executive officer of the municipality and the entire staff should be under his control.

(Para—30)

151 The staff recruited should not merely be well-trained but adequately paid. The State Government should, where necessary, meet a part of the establishment costs.

(Para—30)

152 A State-wide valuation department should be created for valuing the properties of municipal areas.

(Para—31)

153 State Governments have a positive role to play in ensuring the proper functioning of local bodies, especially those in the rural areas. "The goal of State effort as well as the purpose of State control should be the development of local self-governing institutions into efficient instruments of administration, capable alike of formulating policies and of executing them."

(Para—32)

LOCAL TAXES

PROPERTY TAX AND SERVICE TAXES

The fixation of the rental value of residential and rented out buildings which form the bulk of the buildings in towns and cities is simpler than the determination of their capital value. Further capital values of properties fluctuate to a more significant extent than rental values. The levy of the tax on the basis of actual or reasonable rent is a levy on the actual or potential income from the property and to that extent is a more equitable method of taxation than one based on capital value.

154 We recommend that the annual value, based on the rent at which properties may reasonably be expected to be let, should be the normal basis for the levy of property tax, subject to the basis of capital value being adopted in special cases. Panchayats, however, may normally levy the house tax on the basis of the capital value of the houses, in villages this is easier to determine than rental value on account of the fact that most of the houses are owner-occupied.

155 The right to assess on a 'reasonable rent' is a valuable safeguard against collusive fixation of actual rents at a lower level. There should, therefore, be no change in the present legal provisions and general practice.

(Para—5)

156 Where the rent of buildings has been fixed under a rent control law, the controlled rent should be assumed to be the 'reasonable' rent.

(Para—6)

157 Vacant lands in urban areas which are not appurtenant to buildings and which are not used for agricultural purposes should be assessed to property tax adequately. Either a percentage of the capital value of such lands may be taken as their annual rental value or the tax may be levied at a percentage of their capital value.

(Para—10)

158 The system of levy of property tax at concessional rates on costly buildings prevalent in Assam, Bihar, Orissa and West Bengal should be abolished.

(Para—13)

159 A theoretical pursuit of progression will imply a greater burden on those whose main form of possession or source of income is immovable property as distinguished from other types of possessions or investment. Exemptions and lower rate (on the lower slabs) will, for the smaller municipalities, imply a loss of revenue which it will be impracticable to make up by higher rates on the relatively few bigger properties. Normally, therefore, progression cannot be suitably introduced as a feature of property tax levied by local bodies. However, an element of progression in rates may be adopted by municipal corporations and the bigger municipalities, subject to certain conditions.

(Para—14)

160 Properties used for religious, charitable and educational purposes may continue to be exempted from property tax, but the principles of such exemption should be specified in the relevant enactments and not regulated by executive orders. The lists of properties exempted from the tax should be scrutinised from time to time and the lists should be open for public inspection.

(Para—15)

161 Very low rental values may be exempted from property tax, provided the owners concerned do not own any other buildings or lands assessed to the tax and are not liable to pay profession tax or income-tax.

(Para—16)

162 No concession need be granted in the assessment to property tax of owner-occupied properties.

(Para—17)

163 Remission of property tax need not be given in respect of vacant buildings where the period of vacancy is less than 90 consecutive days in a year; the remission, when allowed, should be limited to a maximum of one-half of the tax due.

(Para—18)

164 All Port Trust properties may be assessed to municipal property taxes at a percentage of the gross earnings of the Port Trusts as in Madras since that is a simple and easy method to operate. The basic percentage for assessment may be four but provision should be made for increasing or decreasing it by a quarter per cent for every per cent of general increase or reduction effected in respect of properties belonging to other assesses.

(Para—19)

165 In the case of Railway properties and other properties of the Central Government used for commercial or semi-commercial or industrial purposes, e.g. Posts and Telegraphs the Central Government should pay to local bodies contributions equal to the amounts which would have been paid, had the general and service taxes been levied in full. Necessary legislation should be passed by Parliament to authorise such payments.

In respect of other properties of the Central Government, the principles recently adopted by the Central Government for making payments in respect of 'service charges' with effect from the 1st April, 1954 may be followed, but the principles should be liberally interpreted and applied

(Para—26)

166 In all States, service taxes should be collected even in respect of properties exempted from the general property tax

(Para—28)

167 Where a separate tax is levied in respect of a service, the receipts should normally be such as to cover a substantial part of the expenses if not the entire cost. But there is no need to lay down any hard and fast rule

(Para—28)

168 The tax on lands and buildings should effectively take its place as the main source of income of municipalities in all the States. As far as practicable, it should be levied by all local bodies. For this purpose, the levy of this tax should be statutorily compulsory in all municipalities at a minimum rate of say not less than three to six per cent of the annual value. The State Government may also prescribe maximum rates for the tax so that municipalities may be free to determine the rate from time to time subject to the maximum, without the necessity of obtaining specific sanction for every change in the rate of the tax. For the same reason, State Governments may take statutory powers to compel municipalities to levy the property tax at adequate rates

(Para—29-30)

169 Property tax should be recognised as pertaining to the local sphere of revenue, it should be developed for and as far as possible by local authorities. The Governments of Bombay and Punjab should therefore, reduce their rate of tax as and when and to the extent that the municipal bodies concerned increase the rate of their tax (or as the case may be—in Punjab—levy it for the first time). The process may be spread over five years, but at the end of that period, the Governments should cease to levy the urban immovable property tax for State purposes. Meanwhile, they should induce or compel the municipalities concerned to raise the rate of their property tax correspondingly

(Para—32)

170 In Punjab, till the State Government gives up the urban immovable property tax, there should be co-ordination in the assessment etc. of the State and municipal taxes on properties

(Para—34)

171 As property forms the base for more than one tax there is need for co-ordination between the various taxes levied by different authorities

172 For purposes of levy of income-tax on properties in municipalities, the Income-tax Department should almost invariably accept the valuation of buildings by independent State-wide agencies the establishment of which has been recommended in *Chapter II*.

(Para—33)

173 To ensure that no undue burden in the aggregate is placed on the property owner adjustments are necessary in concessions and deductions given in computing income from property assessable to income tax. The deduction on account of part of municipal property tax representing charges for municipal services enjoyed by the tenant is now limited to half the total annual municipal tax subject to a maximum of 12½ per cent of the annual value. The maximum limit should be dropped

(Para—35)

174 *Betterment taxes and contributions*—Effective aid from the State Government should be given to the smaller municipalities for putting through improvement schemes as well as for formulating and imposing betterment levies in connection with such schemes

(Para—42)

175 Betterment levies in connection with town improvement or town planning schemes while designed to recover not less than the cost of the project, should also aim at recovering 50 per cent of the actual increase in value subsequent to the scheme. The provisions of the relevant Acts should be so amended as not to make the levy contestable in law on the ground that the increase in value may in part be due to reasons unconnected with the project

176 *Taxes on transfer of immovable property*—For local bodies generally and for urban bodies in particular, the duty on transfers of immovable property is a suitable item of taxation. The levy of the duty at a minimum rate of two per cent of the capital value of the properties by all municipalities and municipal corporations should be made compulsory. The levy may be optional for village panchayats, district boards, notified area committees, etc.

(Para—48)

OTHER LOCAL TAXES

OCTROI AND TERMINAL TAXES

181 'Terminal taxes on goods carried by rail, sea or air' should remain in the Union List, as the Union Government should have an effective voice in determining whether, in any individual case, the municipality is an area in which a terminal tax on goods, carried by railway, etc. can suitably be levied, an important criterion of suitability being the existence of features which make it possible to impose and enforce, under the entry in the State List, a parallel levy on goods transported by road. The Union Government should consider favourably the levy of a terminal tax on goods carried by rail, sea or air in all municipal areas in which it can suitably be levied. They should adopt a responsive attitude in this matter and in suitable cases readily co-operate with the local authorities.

(Para—9)

182 Octroi is unsatisfactory, its elimination from the tax system of local bodies should undoubtedly be aimed at, but this is inevitably a long-term aim. It is impossible to conceive in the immediate future of a alternative sources of local taxation which will give Rs. 11 crores odd of revenue which octroi today provides. Hence, attention should be confined to eliminating the more palpable evils of the octroi system.

(Para—10)

183 Octroi should be so designed as to curtail to a minimum, if not eliminate altogether the occasions for refunds, as some of the features connected with refund constitute one of the chief drawbacks of octroi. With necessary modifications incorporated, the Punjab system of 'Octroi without refunds' provides the basis for a workable solution.

(Para—11)

184 The following reforms should also be introduced in the system of levy of octroi —

- 1) Octroi should ordinarily be levied on the basis of weight and not *ad valorem* since the latter adds to delay and harassment.
- 2) A model schedule should be prescribed by State Governments in all the States. This schedule should omit articles which involve undue harassment to small vendors (e.g. of vegetables, milk, etc.).
- 3) The collection of octroi should not as it is at present in many municipalities be virtually left in the hands of subordinate staff, but should be supervised frequently and effectively by the higher executives with a view to checking corruption and preventing harassment.
- 4) Increases in existing rates of octroi on articles of food should not save in the most exceptional circumstances be permitted by State Governments.
- 5) The introduction of terminal tax or switch over from octroi to terminal tax may be permitted in suitable cases in co-ordination with the Railway Board.

(Para—11)

185 The levy of a pilgrim tax on passengers by rail may be extended to all important places of pilgrimage. The Railway Board may take suitable measures for this purpose. At the same time a parallel tax should be levied by the State Governments on passengers making use of road transport.

(Para—14)

186 A co-ordinated terminal tax at a low rate on long distance passengers—the limit may be, say 150 miles—by all forms of transport may be levied in cities with a population of over five lakhs

(Para—15)

187 *Tax on professions, etc*—As profession tax is to be regarded as a source of revenue belonging to local bodies, the Governments of Assam and Madhya Pradesh should either transfer the levy of the tax to the local bodies or, for such time as they continue to collect it themselves, hand over the proceeds to the local bodies concerned

(Para—23)

188 The relevant enactments should in all States be suitably amended so as to permit of the adequate utilisation of this tax by local bodies

(Para—23)

189 District Boards need not be permitted to levy the profession tax. For panchayats, the levy should ordinarily be optional. In the case of municipal corporations and municipalities, the levy of the tax at suitable minimum rates should be compulsory

(Para—24)

190 The maximum limit for profession tax per person per annum should be increased from Rs 250 to Rs 500. Article 276 of the Constitution should be amended accordingly

(Para—25)

191 Profession tax should be assessed on the basis of income, the assessee being divided into a few classes on the basis of income and the maximum tax payable by each class being fixed on a progressive scale by the State Governments

Income from professions, trades, employments pension and income from investments may be assessed to the tax

Agricultural income should continue to be exempt from profession tax

In West Bengal, the scope of the tax should be widened so as to include employments

(Para—26)

192 Local bodies should not be empowered to call for the accounts of assessee. They should only call for a return of income from persons who appear to be liable to the tax

(Para—27)

193 In the case of a person or company transacting business solely in a local area and producing before the local authority his income-tax assessment order for a year the local body should fix the assessment to profession tax for that year on the basis of the income computed for determining income-tax

(Para—27)

194 The feasibility of assessment and collection of profession tax by the Income-tax Department may be examined by the municipal corporations of Calcutta and Bombay

If the Income-tax Department cannot take over the work of assessment and collection of profession tax that Department should render every possible help to the municipal corporations concerned by supplying to them lists of persons liable to income-tax

(Para—28)

195 *Tax on vehicles, animals etc*—Taxes on vehicles, other than motor vehicles should be one of the taxes reserved for the benefit of local bodies. State Governments should not, save for exceptional reasons, levy this tax themselves and where they happen to levy it, as in Travancore-Cochin the proceeds should be made over to the local bodies

(Para—32)

As regards motor vehicles (the recommendation is made in the chapter on the Motor Vehicles Tax) municipal corporations should levy individually a separate 'wheel' tax the municipalities and district local boards should receive a share of the income from the State motor vehicles tax

(Para—31)

196 *Theatre tax*—There is legitimate scope for the levy of both the entertainments tax on admissions and the theatre tax for each show or performance. Municipalities and municipal corporations in all States may be empowered to levy a theatre tax at a flat rate for each show or performance. Municipal corporations should be empowered to classify the theatres into two or three categories and to fix different rates for each category.

(Para—35)

197 *Tolls*—With one reservation, the abolition of tolls is recommended, wherever that has not already been affected. The exception relates to new bridges costing over a sum of about Rs 5 lakhs each. In such cases, tolls may be levied till the cost of construction is recouped. The loss of revenue which may be caused by the abolition of tolls may be made up by payments to local bodies from the proceeds of the motor vehicles tax recommended in another chapter. The rates of the tax on motor vehicles may be revised suitably wherever necessary.

(Para—37)

198 *Tax on advertisements*—Municipal Corporations and the bigger municipalities may be empowered to levy the tax on advertisements other than advertisements published in newspapers.

(Para—40)

Annexure-C

The Environmental Hygiene Committee (1949) estimated that only 16% of the urban towns in India had water supplies. The supplies varied from 2 to 40 gallons per head per day. Only 23 cities had sewerage and 12 other towns were partially sewered. At the time the committee made its report there were about a thousand towns big and small. The subsequent report by the Committee on Plan Projects on 'National Water Supply and Sanitation' (June 1961) shows that in the last decade the conditions have not improved significantly. On the other hand the rise in urban population was quite significant during the last decade and many of the water supply and sewerage systems became inadequate to meet the increasing demands. The present position roughly is that 50% of the urban areas lack protected water supply and 85% water borne sewerage.

2 In order to direct urban growth in cities and towns in a healthy way and to arrest growth of slum conditions it is necessary to formulate certain minimum standards for public utilities—water supply, sewerage drainage etc. and provide these in a planned manner.

The Third Five Year Plan has also emphasised the need to define tolerable minimum standards for housing and other services for being provided in towns according to their requirements and maximum standards should also be prescribed to the extent necessary.

3 An attempt has been made below to classify standards of urban development and services. According to the size of the urban population six classes of townships have been evolved—A (Special), A, B, C, D and E. The standard—A (Special) may be operated in metropolitan cities like Bombay, Delhi and Calcutta with a population above 20 lakhs or in the case of industrial townships above 10 lakhs population, A in cities with a population of 5 to 20 lakhs, B in cities with a population of 1 to 5 lakhs, C in towns with a population of 50,000 to 1 lakh, D in towns with a population of 20,000 to 50,000 and E in small towns with a population of 5,000 to 20,000.

4 In evolving the standards for various grades of townships the important consideration has been the means of the local body to finance and maintain a particular standard of service. The financial position of many local bodies to undertake capital projects are limited and under these circumstances it will become an unworkable proposition if a standard is recommended which will involve subsidies. But the standards suggested here take into account the minimum needs for various purposes to maintain environmental hygiene to a desirable level. For instance in a small town with a population of say about 10,000 it may not be necessary to provide a higher per capita of water supply since it would be possible to meet certain water uses such as gardening, washing of cloths etc. from local sources such as wells, rivers etc., which in the case of bigger towns will have to be provided from the piped water supply. In a bigger city more water is required for public uses such as road washing, maintenance of huge public open spaces, needs of public institutions and hotels, and for fire fighting etc. In a small town such needs are very much limited. So the differences in standards of services in the hierarchy of towns are based on the actual essential needs. Besides the economic implications of the use of urban land whose value is very high in the case of bigger cities have been taken into account in prescribing standards for certain elements of development. For instance in the case of metropolitan cities where land values are very high and where the availability of land is scarce, mechanical treatment of sewerage has been suggested, whereas in the case of small towns land treatment has been prescribed since plenty of land would be available there at cheaper rates. In addition there is an economic size of population for recommending mechanical treatment plants and it may be beyond the means of small local bodies to maintain such plants which will require staff with higher technical expertise. Similarly in the case of storm water drainage, covered drains have been recommended for bigger cities to restrict the size of the drain as compared to small towns where open drains could suffice.

5 These principles have been kept in view while evolving these standards. These standards obviously cannot be applied mechanically to any city or town based on population figures alone since in certain cases the size of the city may not be the only consideration if the occupational pattern has strikingly special features. For instance in the case of towns with a higher component of working engaged in industry a higher per capita of water supply for industrial use and consequently a sewerage system with built in arrangements for pretreatment of industrial wastes would be required which would mean an increase in costs and consequently standards. In such cases it would be necessary to assess the requirements of various industries and provide for these as additional requirements. It will not be difficult to maintain the system too since the industries should be made to pay for the benefits they receive by way of services.

STANDARDS

Water Supply

6 *Table No I* gives the per capita distribution of protected water for different uses for various grades of townships

It may be seen from this table that the consumption of water for certain basic essential needs such as for drinking and cooking is the same for all grades of towns since there cannot be any reduction in these uses among big and small towns and the entire requirement should be provided from piped water supply. Class 'A Special' town has significant demand for industrial use. It can either be a metropolis like Delhi with a population above 20 lakhs or it may be an 'A' grade town with a higher industrial component. It may be seen from this table that the difference in requirements of water for industrial use between Class A (Special) and Class A is about 13 gallons while the requirements of water for other uses are more or less the same. In the case of 'C', 'D' and 'E' grade towns no provision has been made for industrial use since it is expected normally that in towns of this size major industries will not exist and if some exist they have to meet the requirements of water supply themselves through other sources, because, it will not be economical to supply water to a few industries here and there.

In the case of 'D' and 'E' grade towns provision has not been made for washing of clothes, flushing of water closets etc., from the piped water supply and these requirements have to be made from other sources such as from wells, tanks, rivers, hand pumps, etc. And for these uses it is not necessary to use filtered water also. By providing piped water supply for drinking and cooking purposes which are basic requirements it is ensured that the incidence of water-borne diseases can be considerably lowered.

It may thus be seen that the standards prescribed for water supply are not mechanical reductions from one grade to the next below but are based on the *bona fide* needs for various uses and also on the possibility of meeting the needs for certain uses from other sources which may be cheaper than piped water supply.

7 Before enumerating the standards it would be of use to compare the standards proposed for water supply with the existing standard of services in some of the Indian towns that are comparable in size to the various grades now assigned. The *Table No II* indicates the per capita water supply in the case of some major cities in India whose population according to the classification of cities and towns given earlier is comparable to Classes A (Special), 'A', 'B', and 'C'.

As the position has not changed much since these data were collected, the present per capita water supply in these towns may be taken as lower to the standards now set out. On the other hand it may not be really difficult for these towns to improve the standards if any earnest attempt is made to augment their resources by charging the community adequately.

8 Keeping in view the needs of protected water and its cost of production in various systems norms have been given in the *Table No III* which also suggests sources and methods of distribution etc to effect economy in operation and maintenance.

It may be seen from the *Table No III* that the system of distribution suggested, terminal pressure head prescribed etc., are based on the density of physical development that is likely to come up in cities of different size. Obviously enough in the case of bigger cities where the land values are high the development has to take place in a vertical direction more as compared to smaller towns where the densities can be lower which would permit horizontal development. Therefore, a higher head of pressure will be needed for distribution in the case of bigger cities as compared to smaller ones. The type of material suggested for distribution pipes also is based on the pressure head that has to be maintained in the system. It has been assumed that the water will be qualitatively good in the case of various sources suggested.

Sewerage

9 Based on similar considerations standards/systems have been suggested for sewerage for different grades of township and the standard of purification to be aimed at are given in the *Table No IV*.

It may be seen from the *Table No IV* that the system suggested reckons the ability of the local bodies in maintaining treatment works of certain types.

Storm Water Drainage

10 Specifications and standards have been suggested for storm water drains in the *Table No V*.

The runoff has to be calculated for the local rainfall conditions and based on the ratio between paved and open areas etc.

Roads

11 The *Table No VI* gives the standards and specification for roads

In working out the specifications for roads the type of traffic that is likely to come up have been taken into account for different grades of towns. In the case of bigger cities namely A (Special) and 'A', ring roads, arterial and sub-arterial roads have been suggested for efficient movement to traffic. The location of these roads will be determined when a Town Plan is made but certain standards have to be maintained with regard to the formation of roads which is indicated here. In the case of smaller townships carriageways for main roads have been suitably reduced.

Street Lighting and Horticulture

12 Standards for street lighting are difficult to set out. But it is obvious that illumination in the case of bigger cities will be more as compared to smaller ones. In working out the costs later a proportionate reduction is made in the flat rates now prevalent. The same is true with regard to horticulture.

Capital Costs

13 It is difficult to assess precisely the cost of development of services for various sizes of towns since the position with regard to source of water supply and power, method of sewerage disposal vary from one place to the other even for towns of identical size. The location of a water source very near to a city reduces the cost of carriage of water for distribution as compared to a distant source. So also if a town has abundant ground water which is also sweet it could have a very cheap water supply as compared to a town of similar size but with a surface water source needing chemical treatment and filtration. But it has been assumed that the sources are very near to the towns with regard to various systems suggested above while working out their costs.

14 As regards the cost of interior development such as distribution of water supply, provision of residential and main sewers street lighting roads, storm water drains etc costs have been worked out based on model labour for a density of 60 persons per acre for different types of specifications and standards discussed earlier. These estimates should be of use with certain variations made in the rates for certain items depending upon the local conditions such as source of water and power supply method of treatment etc for framing up preliminary estimates of costs for a particular standard of development. The *Table No VII* gives the per capita cost of provision of various services. The rates of material and labour and equipments etc are based on the rates applicable for the Delhi Urban Area and since cost indices are available for various cities and towns it is possible to revise these estimates by applying the index factor to find out the rates for a particular place.

It may be seen from the above table that the per capita cost of development for Class A (Special) township is Rs 307.00 for development of various services. It is Rs 249.00 for Class A, Rs 193.00 for Class B, Rs 153.00 for Class C, Rs 121.00 for Class D and Rs 96.00 for Class E. Provision of full-fledged water supply for a city of 20 lakhs population would cost approximately about Rs 61 crores. For a small town of population 10,000 it will cost about Rs 9.6 lakhs only.

Part II

OPERATIONAL AND MAINTENANCE COSTS AND REVENUES

In the preceding part capital costs of various services for different standards of development have been given. But these capital outlays give rise to recurring expenditure. Maintenance involves provisions of adequate man-power and materials without which operation of services for the needs of the community would become impossible. Provision of a higher standard of services alone will not do if the continued and efficient maintenance of these services is not ensured. In this context, it is of utmost importance to see that a particular local body is able to maintain the services from the revenues that accrue. This would be the main criterion in determining what standard of service a community could afford.

Operational and Maintenance Costs

2 The operational and maintenance charges for the major civic services—water supply, sewerage and drainage, roads, streets lighting and electric distribution, and horticultural operations, have been worked out assuming a certain source and method of provision. As regards water supply it has been assumed that cities with a population above one lakh [namely A(Spl), A & B Class Cities] would have river source with chemical treatment of water in view of the fact large supplies would be needed, whereas, in the case of cities with a population below one lakh it has been assumed that the water supply would be from either tubewells or from infiltration galleries laid in the bed of the river. In either case it has been assumed that chemical treatment of water will not be necessary and the water could be distributed after nominal chlorination. In the case of sewerage it has been assumed that cities with a population of above one lakh would have full-fledged treatment plants with necessary sewers. In the case of smaller cities with a population below one lakh it has been assumed that only primary treatment of sewerage would be provided and that the rest of the treatment would be on land. The operational and maintenance charges for roads have been taken according to the normal practice i.e., at about 2½ to 4% of the capital cost. It is seen that the annual cost of maintenance of roads in the year 1956-57 was Rs 1.2 in Bombay, Rs 2.80 in Madras and Re 0.87 in the erstwhile Delhi Municipal Committee area. These estimates cannot be taken as a standard for adoption. But it only gives a range and the cost of maintenance in the case of Madras seems to be high. The estimates now arrived at are for standard type of development and for the specifications given earlier. As regards street lighting and electric distribution, the operational and maintenance charges have been worked out based on the rates that obtain now in Delhi. The average cost of maintenance of street lighting and electric distribution comes to about Rs 3 per capita in the case of Delhi where generation of electricity is by steam. The cost of street lighting and maintenance should be cheaper in small towns where generation of power is not done but only distribution by taking power on bulk supply basis from the State Electricity Boards. As regards horticultural operations no standards could be laid for maintenance charges because these depend on the soil conditions, topography etc. However, it has been found that the cost of horticultural operations in the case of Delhi comes to about 3% of the capital cost. Delhi should be treated as a special case especially New Delhi which has huge lawns and gardens and naturally needs a vast establishment. This standard cannot be afforded by other cities. In the case of very big cities (upto Class B) a rate of 2% to 3% has been adopted as maintenance cost for horticultural operations. In the case of smaller cities the maintenance charges have been taken to be about 1%. The cost of production of water has been taken as 50 Paise per thousand gallon upto Class 'B' cities and 35 to 40 Paise for small towns. Table No VIII gives the operational and maintenance charges of various services for different standards of development. It varies from Rs 29.00 per capita per annum in the case of Class A (Spl) to Rs 18.77 per capita per annum for Class E.

Revenues

3 The operation of services gives ample scope for raising revenues and it is essential to see that the services rendered are adequately charged so that the community is able to support the utilities which they avail of. In working out the estimates of revenue from various services it has been assumed that the taxes and charges levied are exploited at the optimum level and that the total revenues from the various services are not less than the total operational and maintenance charges. In doing so the rates and charges have been assumed on a progressive basis, so that the surpluses from some services make good for the deficits in running services of non-remunerative character. For instance, in the case of water supply and electric distribution there is scope for increasing the revenue, whereas, in the case horticultural operations and drainage this scope is limited and it is always not possible to maintain these services from the direct revenues. However in the case of drainage a drainage tax has been assumed at 2½ of the rateable valuation of houses which should be recovered as a part of the property tax. Rates for water supply have been made keeping in view the operational cost on the one side and the deficit to be covered on the other. A rate of 100 Paise per 1,000 gallons has been assumed in the case of cities over one lakh population and 70 to 80 Paise in the case of towns below one lakh population. In the case of roads revenues accrue in various forms by way of taxes and fees from motor vehicles, horse and animal drawn vehicles, hand carts, cycles and other vehicles. The Delhi Municipal Committee and the New Delhi Municipal Committee in the year 1954-55 had levied a tax of Rs 62 lakhs through the above sources of revenue. The urban population at that time was about 17 to 18 lakhs which gives a per capita revenue of Rs 3.5 per capita per annum. It has been felt that the optimum revenue in the case of very big cities could be about Rs 5 per capita and in the case of small cities it can be between Rs 1 to 2 per capita and these rates have been adopted in working out the revenues from roads. The income from electric distribution could be one of the prime sources of revenue. In the case of Delhi it has been found that the average revenue for KWH is of the order of about Rs 5 per capita. A rate of Rs 4 to 5 has therefore been adopted as revenue from electric distribution. The revenues from various services for Class A (Spl), A, B, C, D and E types of development may be seen from Table No IX. The optimum revenues

works out to Rs 37 8 Rs 33 60, Rs 29 40, Rs 24 10, Rs 19 80, and Rs 17 90 in the case of A (Spl) , A, B C, D and E classes of townships respectively

4 *Table No A* gives the abstract of capital cost annual operational and maintenance costs and revenues. It may be seen from that table that in almost in all classes of towns the optimum revenues are higher than the operational and maintenance cost which shows that it is possible to maintain the various services if adequate taxes and charges are levied for the services provided. The revenues that have been taken into account here are the direct revenues and there will also be other types of revenues like house tax etc which will go to meet the expenditure on education and other social services. These studies reveal that if optimum revenues are realised it is possible to run the essential services of the town without any deficit. The study also reveals that while the range of surplus is high i.e., from about Rs 43 to Rs 88 in the case of bigger cities in the case of smaller ones the surplus is really not much.

5 It has to be conceded that maintenance of certain essential services even in the case of small towns is possible if the local bodies have before them an idea of the magnitude of maintenance costs to which they could equate the possible revenues and they should see that both of these at least balance. In a favourable situation every effort should be taken up to create surpluses so as to finance schemes of further social benefit.

TABLE No. I

Statement Showing Per Capita Distribution of Water Supply Per Day for Various Grades of Townships

(Quantity in gallons)

Sl No	Water Use	Class A (Special)	Class A	Class B	Class C	Class D	Class E
1	Drinking	1	1	1	1	1	1
2	Cooking	2	2	2	2	2	2
3	House Washing and clearing utensils etc	4	4	3	2	2	*
4	Bath	12	12	8	8	7½	6½
5	Clothes washing	3	3	3	3	*	*
6	Water closet	7	7	7	5	*	*
7	Industrial use	18	5	5	*	*	*
8	Public use	4	4	2	2	2	*
9	Fire Demand	6	5	2	1		*
10	Losses	3	2	2	1	½	½
TOTAL		60	45	35	25	15	10

*Use for which no provision is made in the system and to be met from other subsidiary sources

TABLE No. II

**Table Showing Per Capita Water Supply in Selected Indian Towns
(Compared to Different Standards)*

Sl No	Name of City	Per capita water supply (in gallons)
(1)	(2)	(3)
[Supply above 45 gallons comparable to A(Spl) standard]		
1	Pooná	60
2	Bombay	47
(Supply 40 to 45 gallons per head per day comparable to Class 'A' standard)		
1	Gaya	45
2	Delhi	40
3	Hyderabad	45
4	Kanpur	45
(Supply 25 to 35 gallons per head per day comparable Class 'B' standard)		
1	Madras	35
2	Agra	28
3	Mathura	26
(Supply 20 to 25 gallons per head per day comparable to Class 'C' standard)		
1	Allahabad	25
2	Bangalore	20
3	Barris	25
4	Bhopal	22
5	Lucknow	20
6	Patna	20
7	Putna	25
8	Gwalior	20

*The higher consumption in these cities is due to higher demand for industrial uses

†Data from Survey of Water Supply position in Indian Cities by the erst while Town Planning Organisation (1960)

TABLE No. III

Suggested Standards/Systems for Water Supply

Grade	Standards/Systems
A (Spl)	Full-fledged treatment plants having rapid sand or mechanical filters with chlorination plants etc. Storage for 12 hrs — distribution mains of cast iron at 60 gallons per capita per day—house connections to be metered—Terminal head = 60 feet
A	Do — Do with 45 gallons/capita/day
B	Tubewell water supply or slow sand filters—Storage for 8 hrs and distribution on cast iron mains at 35 gallons/capita, house connections to be metered—Terminal head—35 feet
C	Ground water supply from tubewells or infiltration galleries or wells with storage arrangements for a supply of 25 gallons per capita/day. Distribution with ACC pipes—house connections to be metered—supply for 8 hours—Terminal head 25 feet.
D	Ground water from or infiltration wells with necessary storage arrangements and distribution with ACC pipes—House connections to be metered and supply for 6 hrs — per capita supply 15 gallons—Terminal Head—15 feet.
E	Ground water through tubewells or open surface wells with necessary storage arrangements and distribution with ACC pipes—no house connections to be given and water supplied through public taps at the rate of 1 tap for 20 families—Terminal head 10 feet

TABLE No. IV

Suggested Standards/Systems for Sewerage

Grade	Standards/Systems
A (Spl)	Complete treatment with 90% BOD reduction having sedimentation settling and digestion tanks and effluent to be treated on land
A	Do
B	Partial sewage treatment with 50% reduction in BOD with sedimentation tanks contact beds etc and effluent treated on land
C	Public sewers, un-aerobic treatment in sedimentation, septic tanks and effluent treated on land
D	Septic tank latrines for individual houses with sullage collected in open drains and disposed of on land.
E	Bore hole latrines for houses at the back-yards with sullage disposal on absorption trenches or sanitary sewers with disposal on sewage lagoons if topography permits

TABLE No. V

Abstract of Suggested Standards/Specifications for Storm Water Drainage

Grade	System of storm water
A (Spl)	Pucca covered drains with necessary culverts at road crossing designed or maximum run-off
A — —	Pucca open drains with culverts for maximum rainfall
B — —	Open pucca street and outfall drains
C	Do
D —	Well-cut earthen drains for streets with outfall drains constructed of pucca bricks or stones
E	Do

TABLE No VI

Suggested Standards/Specifications for Roads

Grade	System of Roads
A (Spl) & A	Ring Roads 200' R O W Arterial Roads 150' R O W Sub-Arterial 100' R O W with neighbourhood roads of 80' 60' & 40' R O W to be surfaced with 1" to 2" bitumen carpeting over necessary soling & sub-grades with necessary cycle tracks on either side
B	Width of carriage ways & surfacing to be reduced to half the width as in 'A' Class with bitumen carpeting 1 to 1" with necessary soling and subgrades
C	Major roads with 44' carriage way Main roads of 22' carriage ways other roads 12' carriage way with 1" bitumen carpeting
D	Main roads with 22' carriage way others 12' with 1" bitumen carpeting in both cases
E	Do - Small roads to be 10' wide metalled

TABLE No VII

Table Showing Per Capita Cost of Provision of Various Service for Different Levels of Urban Development

Sl No	Major Heads of Development	Cost Per Capita					
		Class A (Spl)	Class A	Class B	Class C	Class D	Class E
1	Water supply (excluding head works, treatment plants etc)	65 00	47 00	39 00	30 00	22 00	18 00
2	Sewerage (including sewage disposal)	75 00	65 00	55 00	45 00	34 00	28 00
3	Construction of roads and paths	81 00	70 00	41 00	29 00	21 00	16 00
4	Construction of Storm water drains	41 00	29 00	26 00	22 00	20 00	17 00
5	Provision of street lighting	30 00	25 00	22 00	20 00	19 00	14 50
6	Horticultural operations	15 00	13 00	10 00	7 00	5 00	2 50
Total		307 00	249 00	193 00	153 00	121 00	96 00

TABLE No. VIII

Table Showing Operational and Maintenance Charges of Various Services for Different Standards of Development

Sl No	Major Head of Development	Cost/Capita in rupees/Annum					
		A (Spl)	Class A	Class B	Class C	Class D	Class E
1	Water supply (Treatment storage and distribution)	10 80	10 20	9 80	8 64	7 56	7 42
2	Sewerage and sewage disposal and storm water drainage	12 20	11 90	10 80	9 30	8 70	8 20
3	Construction of roads and paths	2 50	2 20	1 80	1 35	1 20	1 10
4	Street lighting and electric distribution	3 00	2 85	2 50	2 30	2 15	2 00
5	Horticultural operations	0 50	0 38	0 20	0 08	0 06	0 05
Total		29 00	27 53	25 10	21 67	19 67	18·77

TABLE No IX

Table Showing Optimum Revenues for the Various Services Rendered for Different Standards of Development

Sl No	Major Head of Development	Revenue/Capita/Annum					
		A (Spl)	A	B	C	D	E.
1	Water Supply (Treatment, storage and distribution)	21 6	20 60	19 50	16 70	13 40	12 50
2	Sewerage and sewage disposal and storm water drainage	6 2	4 50	3 10	2 40	1 80	1 20
3	Costruction of roads and paths	5 0	4 50	2 80	2 00	1 60	1 20
4	Street lighting and electric distributions	5 00	4 00	4 00	4 00	4 00	4 00
Total		37 80	33 60	29 40	25 10	20 80	18 90

TABLE No X

Table Showing Capital Operational and Maintenance Costs, and Revenues for Different Standard of Development

(Cost in rupees Per Capita)

Sl No	Class of Development	Capital cost	Annual operational and maintenance cost	Annual Revenues	Surplus
1	A (Spl)	307 00	29 00	37 80	8 80
2	A	249 00	27 53	33 60	6 07
3	B	193 00	25 10	29 40	4 30
4	C	153 00	21 67	25 10	3 43
5	D	121 00	19 67	20 80	1 13
6	E	96 00	18-77	18 90	0 13

Annexure-D

PLANT AND MACHINERY (RATING) ORDER 1960

Classes of machinery and plant to be deemed to be part of the hereditament

CLASS I A

Machinery and plant specified in *Table 1a* (together with the appliances and structures accessory thereto specified in the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation or main transmission of power in or on the hereditament

"Transformer" means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current except any such plant which forms an integral part of an item of plant machinery in or on the hereditament for manufacturing operations or trade processes

"Primary transformation of power" means any transformation of electrical power by means of a transformer at any point in the main transmission of power

"Main transmission of power" means all transmission of power from the generating plant or point of supply in or on the hereditament up to and including

- (i) in the case of electrical power the first transformer in any circuit, or where the first transformer proceeds any distribution board or there is no transformer the first distribution board,
- (ii) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;
- (iii) in the case of hydraulic or pneumatic power, the point where the main supply ceases excluding any branch service piping connected with such main supply
- (iv) in a case where, without otherwise passing beyond the limits of the main transmission of power, power is transmitted to another hereditament, the point at which the power passes from the hereditament.

Table 1 a

- a) Steam boilers, including their settings, chimneys flues and dust or grit catchers, used in connection therewith, furnaces, mechanical stockers, injectors, jets burners and nozzles, superheaters, feed water pumps and heaters, economisers accumulators de-aerators blow-off tanks gas retorts and charging apparatus, producers and generators
- b) Steam engines steam turbines internal combustion engines hot-air engines, barring engines
- c) Continuous and alternating current dynamos, couplings to engines and turbines, field exciter gear three-wire or phase balancers
- d) Storage batteries with stands and insulators regulating switches boosters and connections forming part thereof
- e) Static transformers auto transformers motor generators, motor converters rotary converters transverters rectifiers, phase converters, frequency changers
- f) Cables and conductors switch boards distribution boards control panels and all switchgear and other apparatus thereon.
- g) Water wheels water turbines rams governor engines, penstocks spillways surge tanks conduits flumes sluice gates
- h) Pumping engines for hydraulic power hydraulic engines hydraulic intensifiers hydraulic accumulators
- i) Air compressors compressed air engines

- j) Windmills
- k) Shafting couplings, clutches, work-gear, pulleys and wheels
- l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the machinery and plant falling within this Class

CLASS I B

Machinery and plant specified in Table 1 b [together with the appliances and structures accessory thereto specified in paragraph (2) of the List of Accessories] which is used or intended to be used mainly or exclusively in connection with the heating, cooling, ventilating, lighting, draining or supplying of water to the land or building of which the hereditament consists, or the protecting of the hereditament from fire

Provided that in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purposes of heating cooling ventilating lighting, supplying water or protecting from fire shall not cause it to be treated as falling within the classes of machinery and plant specified in this Schedule

Table 1 b

a) GENERAL

Any of the machinery and plant specified in Table 1A and any steam or other motors which are used or intended to be used mainly or exclusively for driving any of the machinery and plant falling within paragraphs (b) to (h) of this table

b) HEATING

- (i) Water heaters
- (ii) Heaters and manifolds, steam pressure reducing valves, calorifiers, radiators, heating panels, hot-air furnaces with distributing ducts and gratings,
- (iii) Gas pressure regulators, gas burners, gas heaters and radiators and the flues and chimneys used in connection therewith (Plug-sockets and other outlets, electric heaters)

(c) COOLING

- (i) Refrigerating machines
- (ii) Water screens, water jets
- (iii) Fans and blowers

d) VENTILATING

Air intakes channels, ducts, gratings louveres and outlets, plant for filtering, washing drying warming, cooling, humidifying, deodorizing and perfuming, and for the chemical and bacteriological treatment of air; fans, blowers, gas burners, electric heaters, pipes and coils when used for causing or assisting air movement.

e) LIGHTING

- (i) Gas pressure regulators gas burners
- (ii) Plug-sockets and other outlets electric lamps

f) DRAINING

Pumps and other lifting apparatus tanks screens sewage treatment machinery and plant.

g) SUPPLYING WATER

Pumps and other water-lifting apparatus sluiceways tanks, filters and other machinery and plant for the storage and treatment of water

h) PROTECTION FROM FIRE

Tanks; pumps, hydrants sprinkler systems, fire alarm systems lighting conductors

LIST OF ACCESSORIES

1) Any of the following machinery and plant which is used or intended to be used or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the hereditament,

Cranes with their grabs or buckets, truck or wagon tippers, elevating and conveying systems, including power winches, drags, elevators, hoists, conveyor, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection therewith, magnetic separators, driers, breakers, pulverisers, bunkers, gasholders, tanks

2) Any of the following machinery and plant which is used or intended to be used mainly or exclusively as part of or in connection with or as an accessory to any of the machinery and plant falling within Class 1 A or Class 1 B

- i) Foundations, settings, gantries, supports platforms and stagings for machinery and plant,
- ii) Steam-condensing plant, compressors, exhaustors, storage cylinders and vessels, fans, pumps and ejectors, ash-handling apparatus,
- iii) Travellers and cranes,
- iv) Oiling systems, earthing systems, cooling systems,
- v) Pipes, ducts, valves, traps, separators, filters, collers, screens, purifying and other treatment apparatus, evaporators tanks, exhaust boxes and silencers, washers, scrubbers, condensers, air heaters, and air saturators,
- vi) Shafting supports, belts, ropes and chains,
- vii) Cables conductors, wires, pipes, tubes, conduits, casings, poles, supports, insulator joint boxes and end boxes
- viii) Instruments and apparatus attached to the machinery and plant including gauges, measuring and recording instruments, automatic controls, temperature indicators and alarms and relays

PLANT AND MACHINERY

CLASS 2

Lifts and elevators mainly or usually used for passengers

CLASS 3

Railway and tramway lines and tracks

CLASS 4

The following items, except—

- a) any such item which is not and is not in the nature of, a building or structure, and
- b) any part of any such item which does not form an integral part of such item as a building or structure or as being in the nature of a building or structure,

Accelerators,
 Acid concentrators,
 Aerial ropeways, supports for,
 Bins, hoppers and funnels,
 Blast furnaces,
 Boilers,
 Bridges
 Bunkers,
 Burners, Bessemer converters, forges, furnaces, kilns,
 Ovens and stoves,

Chambers, vessels and containers for —

Absorption of gases or fumes
 Aerographing and spraving
 Bleaching,
 Chemical reaction
 Conditioning or treatment *

Fuming,
 Impregnating
 Mixing,
 Refrigerating
 Regenerating

ling,	Sandblasting,
Diffusion of gases,	Shotblasting,
Drying	Sterilising,
Dust or fume collecting,	Sulphuric acid,
Fibre separation (wool carbonising),	Testing
Chimneys,	
Coking ovens,	
Condensers and scrubbers —	
a) Acid	Oil,
Alkali,	Tar
Gas,	
Coolers, chille sand quenchers,	
Cooling ponds,	
Cupolas,	
Economisers, heat exchangers, recuperators, regenerators and superheaters,	

PLANT AND MACHINERY (RATING) ORDER, 1960

Elevators and hoists,	
Evaporators,	
Fan drifts	
Filters and separators,	
Floating docks and pontoons, with any bridges or gangways not of a temporary nature used in connection therewith,	
Flues,	
Flumes and conduits,	
Foundations, settings, fixed gantries, supports, platforms and stagings for plant and machinery,	
b) adger —	
a) Mine, quarry and pit	Well
Hydraulic accumulators,	
Lifts (including guy ropes) and towers for —	
Radar,	Wireless.
Television,	
Pits, beds and bays —	
Acid neutralising,	Inspection or testing,
Casting,	Liming, soaking, tanning
Cooling,	or other treatment,
Drop,	Settling
Settling	Settling
Precipitators,	
Producers, generators, purifiers, cleansers and holders of gas,	
Racks,	
Reactors,	
Refuse destructors and incinerators,	
Retorts,	
Silos,	
Slipways, uprights, cradles and grids for ship construction and repairs	
Stages, statches and platforms for loading, unloading and handling material,	
Stillls	
Tanks,	
Telescopes, including radio telescopes,	
Tipplers,	
Towers and columns for —	
Absorption of gases or fumes,	Oil refining and condensing,
Chemical reaction,	Treatment,
Cooling,	Water
Transversers and turntables,	
Vats,	
Walkways, stairways, handrails and catwalks,	
Washeries and dry cleaners for coal,	
Weighbridges,	
Well casings and liners,	
Windmills,	
Wind tunnels	

Annexure E

EXISTING SYSTEM OF GRANTS-IN-AID IN DIFFERENT STATES

ANDHRA PRADESH

The grants-in-aid are given to local bodies on the following basis

Recurring Grants

- i) *Maternity and child welfare centres* — $\frac{1}{3}$ of the total recurring expenditure incurred by the local bodies is given by the State Government as grant
- ii) *Anti-Filaria and Anti-Malaria Measures* —The Government gives $\frac{1}{3}$ of expenditure as grant to the local bodies towards the Anti-Filaria and Malaria measures
- iii) *Grants to meet the additional expenditure due to revision of scales of pay and merger of Dearness Allowance* —At present municipalities are being paid grants to meet 50% of the additional expenditure due to revision of pay scales and merger of D.A. but they are likely to be continued till the end of the III Five Year Plan only. In addition to these grants, municipal committees, in Telengana region and the Secunderabad Division of the municipal corporation of Hyderabad are sanctioned grants to meet the deficits in their budgets caused due to the enhanced expenditure on account of the implementation of the recommendations of the Pay and Service Committee appointed by the Government of the erstwhile Hyderabad State
- iv) *Education grants* —There are three types of elementary schools in A.P., viz. special elementary schools (aided elementary schools taken over by the Government and handed over to the municipal council) regular elementary schools and school opened prior to and after 1st April, 1921. Full grants are being paid to the special elementary schools and grants equal to 50% of the net education tax collected are paid for the Regular Elementary Schools. For schools which were opened prior to and after 1st April, 1921 a subsidy is given

Non-recurring Grants

Grants for water supply and sewerages schemes are given in respect of only those schemes which were taken over from the Telengana region. In addition the Government is giving countervailing grants to the extent of 15% (of cost) to offset centages charges to III grade municipalities for water supply schemes and to all municipalities for their Drainage Schemes

The water supply and sewerage scheme are financed entirely by loans as in Madras except in respect of scheme taken over from the Telengana region where subsidy is being given. In the case of third grade municipalities countervailing grants are given to offset centages in respect of their water supply and Drainage Schemes

ASSAM

In Assam the payment of Government aid is regulated by the needs of particular local bodies with due regard being given to the backward or undeveloped character of the areas and also the efficiency of bodies to execute works. This principle appears to the State Government sound as the main function of grants-in-aid according to them is to equalise the resources of different local bodies and to serve as a Supplement to local finances earmarked for particular purposes

The criteria on which grants-in-aid are given to urban local bodies by State Governments are as follows —

Recurring Grants

- i) *Grants for general purposes* —These grants were fixed long ago on the basis of area population income expenditure etc. These grants can be utilised by the Municipal bodies for any purpose
- ii) *Communication grants* —This is a fixed grant given to the Municipal bodies for improvement of roads etc., on the basis of length of roads and area etc.

- iii) *Grant for Maintenance of P W D Road-side Drains*—This is a fixed grant given on the basis of length of roads
- iv) *Grant for ad hoc increase in dearness allowance*—This grant has been discontinued recently
- v) *Grant for cash allowance to sweepers*—This grant is given annually on the basis of number of sweepers maintained by the local bodies at the rate of Rs 13 50 Paise per head per annum
- vi) Grants for meeting partly the pay of conservancy Inspectors
- vii) *Grants for anti-adulteration drive*—A fixed sum of Rs 200 is given annually to all the local bodies
- viii) *Fire hydrant maintenance grant*—This grant is given to those municipalities which are maintaining fire hydrants and is calculated on the basis of number of the hydrants
- ix) *Compensatory grants*—Grants are given to local bodies for transfer of ferry, markets, etc., in the form of fixed annual amount.

✓ *Non-recurring grants*—There does not exist any criteria on which the grants for developmental activities are given. Each scheme is considered on its own merit. For water supply and sewerage works the State Government advances loans only.

Municipalities in this State receive grants only for specific purposes, such as education, medical maintenance of roads out of the proceeds under the Motor Vehicles Taxation Act and for general purposes such as purchase of equipment and construction of quarters for Harijan employees. They also get grant in lieu of fines and penalties under the various Acts such as the Municipal Act, the Prevention of Cruelty of Animals Acts and fees under the Petroleum Act which used to be credited to them prior to the adaptation of these Acts by the Adaptation of Indian Laws Orders, 1937. Grants for purposes other than mentioned above e.g. Capital Projects are also made to municipalities, the determining factors in these cases being the requirements of the individual municipality applying for such grant. Except urban water supply and sewerage schemes, the former being assisted to the extent of 50 per cent and later with 75 per cent.

Basis for Determining Education Grants—Education grant to municipalities are calculated on two separate scales, for those which have introduced compulsion and another for those which have not. In the former case there is no limit to the amount of non-recurring grant admissible, but the municipalities are required to contribute a sum equal to that to be paid by the Government subject to a limit to 10% of its ordinary income. The recurring grant admissible is limited to 1/3rd of the cost of educating 10% of the male population of the municipality as recorded at the previous Census at Rs 11 per head and municipality is required to find from its own funds half as much as is paid by Government. Where primary education is not compulsory non-recurring grant is given at the maximum of 20% of the ordinary income of the municipality and the recurring grant is given at the same amount as was given in 1922-23 or half the cost of educating 5% of the male population of the municipality as recorded at the previous Census at Rs 8 per head whichever is greater. The Government of Bihar consider that the minimum which any municipality should spend on primary education should be 5% of its ordinary income.

GUJARAT

Same as in Maharashtra State

KERALA

A novel feature of grant-in-aids system is that the principle of giving grant to municipalities has been incorporated in the Municipal Act itself. "According to the Section 136 of the Kerala Municipalities Act 1930" the Government may contribute to the funds of any municipality by way of a grant such sum as may be fixed by the Government with due regard to the needs of development and the cost of Municipal Administration and Services"

Following grants are paid to urban local bodies by the State Government —

- 1) 1/3rd of expenditure incurred for executing Town Improvement Schemes of a non-remunerative nature with the allotment given under this Five Year Plan and 1/2 on the expenditure for executing water supply/drainage schemes

- 2) Grants to reimburse special D.A. at Rs 12 per month to employees whose total emoluments does not exceed Rs 100 per mensem are distributed as follows
 2/3rd of Rs 12 viz., Rs 8 is met by the Centre
 1/6th of Rs 8 is by the State
 1/6th of Rs 2 is met by the Local Body
 The D.A. grant of Rs 10 is being withdrawn by the State Government at the rate of 20% annually because the amount is not forthcoming from the Centre
- 3) Compensation for loss of revenue from tolls and vehicles tax.
- 4) Grants for anti-mosquito operations, maintenance of transferred beggar houses, transferred parks and maintenance of Maternity and Child Health Centres
- 5) Special and *ad hoc* grants according to the needs of local bodies

MADHYA PRADESH

The grant-in-aid system in Madhya Pradesh has been evolved recently and is followed from the year 1961-62

Recurring Grants

a) *General purpose grant*—The General purpose grant is defined as the Government assistance intended to provide the local authority after taking into account its resources and the possibility of augmenting them, a fairly adequate finance for discharging the obligatory and executive function. This grant is meant as a general assistance towards the cost of municipal administration and services as a whole. The only condition for becoming eligible for this grant is that the municipality should impose the taxes prescribed by the Municipal Laws for the time being enforced and taken all necessary steps for the realisation of the above taxes. The scale of grant is fixed as follows —

i) Municipal Corporations	Re 0 50 paise per capita
ii) Municipalities having population above 50,000	Re 0 75 „ do
iii) Municipals having population between 20,000 to 50,000	Re 1 00 „ do
iv) Municipals having population between 10,000 to 20,000	Rs 1 25 „ do
v) Municipals having population below 10,000	Rs 1 50 „ do

b) *Non recurring Grants* —The grants for development works are provided for the following specific purposes only

1 Water supply and/or drainage scheme	Corporations and all classes of municipalities	30%
2 Dwelling houses for municipal staff, specially conservancy staff, office building etc	(i) Municipalities, Class I & II	35%
	(ii) Corporation	30%
	(iii) Municipalities Class III & IV	40%
3 Public works, roads, drains, pavings, footpaths, latrines, urinals, etc	(i) Municipalities, Class I & II	30%
	(ii) Municipalities, Class III & IV	40%
4 Equipment for Sanitary Public works Fire-fighting or other, Municipal Services	(i) Municipalities, Class I	30%
	(ii) Municipalities, Class II	35%
	(iii) Municipalities Class III & IV	40%

The main conditions laid down are —

- i) In the opinion of Government the cost of the work for which the grant sought is too heavy to be wholly borne by the local authority
- ii) The local authority will have to make adequate provision for meeting the rest of cost of the scheme either out of its own revenues or from loans
- iii) The entire amount of the grant shall be utilised by the local authority within one year from the date of sanctioning the grant.

No restrictions are provided in the rules as to the maximum amount that would be payable as grant for specific purposes though it is laid down that payment shall be subject to availability of funds with the State Government

MADRAS

In Madras grant-in-aid are given by the Government to Local Bodies for the following purposes —

- 1) Payment of dearness allowance to staff to the extent to which local bodies are unable to meet the expenditure
- 2) Education
- 3) Medical and public health purposes including grants for protected water supply and drainage schemes

Education

For the purpose of calculating education grant, the Government contributions, prior to 1941, were fixed with reference to the entire proceeds of the education tax realised by local bodies. Subsequently the Government has withdrawn from the obligation to make contribution in respect of taxation sanctioned after that year. Thus local bodies now get more or less fixed grant in respect of education tax realised by them. In addition to grant for recurring expenditure the State Government meets half the cost of construction of school buildings.

Medical and Public Health

For the health and medical purposes half the expenditure on plague is met by the State Government and for anti-malaria measures the Government pay $\frac{1}{2}$ of the total expenditure. Local Bodies in whose areas filariasis is endemic are eligible for Government grant to the extent of $\frac{1}{2}$ of the actual expenditure and in other cases a grant to the extent of $\frac{1}{2}$ of actual expenditure is given. The Government also gives grant varying from $\frac{1}{2}$ to $\frac{3}{4}$ of the expenditure on maternity and child welfare schemes. 50% grants towards the construction of buildings, for maternity and child welfare centres according to approved designs are also given by the Government. The Health Staff mostly belong to State Cadre whose salaries are met in part by the Government e.g., Municipal Engineer 50%, Health Officer 66 $\frac{2}{3}$ %, Surveyors 66 $\frac{2}{3}$ %.

Water Supply—In the case of drainage the additional amount required towards the capital cost over and above the amount raised by loan, is borne by the Government.

Communication grants—Fixed annual compensation is paid by the Government for the abolition of the levy of tolls and taxes by local bodies on motor vehicles. A similar compensation is also paid for the loss of income to local bodies from the levy of licence fees on motor vehicles. In addition grant is also given for the construction of new roads.

MAHARASHTRA

Some distinction is made between the criteria on which grants are given to corporations and municipalities. Two main items of grants are Vehicles Tax compensation and grant towards payment of dearness allowance.

Public health measures grants includes grants given in the shape of 50 per cent of the salaries to Health Officers and Sanitary Inspectors, for anti-epidemic measures, for conducting anti-food adulteration drive and for the maintenance of hospitals and dispensaries maintained by the municipalities. A special feature of Maharashtra State is that Government is giving out to the municipalities as grant 75 per cent of the Government land revenue assessment on non-agricultural lands and also 15% of the land revenue. Suburbs and extended suburb of the Bombay corporation get the grants on same basis as municipalities. Corporations of Poona and Nagpur are provided with 50% grant for the compulsory education and in addition a fixed amount is also paid as Grant in lieu of Wheel Tax to them.

Non-recurring are given on the following basis

- a) Grants for water-supply and drainage scheme—District Municipalities at the rate of 50% and municipalities at the rate of 33 13%
- b) Grant-in-aid to municipalities out of State road fund for improvement of roads are provided at the maximum of Rs 225 per mile.
- c) Grants are also given to municipalities on account of implementation of development plans.

- d) The State Government provides capital grant of the non-recurring expenditure for improvement of water supply in suburbs and extended suburbs part of the Bombay Corporation only. Other Corporations are given grant-in-aid for meeting deficit in some schemes.

MYSORE

State Government gives grant towards revision of scales of pay and D.A. and in addition recurring grants are also given for anti-epidemic measures. For undertaking town improvement works and for providing modern sanitary facilities 50% of the total non-recurring expenditure is given by the State Government as grant.

ORISSA

Recurring grants are given towards D.A. and maintenance of roads calculated at fixed rate varying from Rs 200 in the case of earthen roads to Rs 1,200 per mile for black topped roads. For executing the works of unremunerative nature such as construction of town halls, parks, libraries, sanitary schemes etc., non-recurring grants to the extent of 50% are given by the State Government to urban local bodies. For development activities including plan schemes non-recurring grants to 100% are also provided by the State Government.

PUNJAB

The system of grant-in-aid was devised in 1915 and the amount then paid are treated as basic grants. In addition to this basic grant the State contributes for schools annually in the following scales —

Primary	Middle	Hostels
Boys School, Rs 200 p a	Rs 1,300 p a	Rs 50 p a
Girls Schools Rs 150 p a	Rs 1,100 p a	Rs 50 p a

For compulsory primary education half the actual cost subject to a maximum of Rs 5 per pupil per annum and half the additional expenditure on improvement of pay scales of primary teachers are borne by the State in the shape of grants. In addition to these recurring grants for education purposes $\frac{1}{3}$ rd of the expenditure on D.A. is met by the State Government. Grants are also provided for medical and maternity purposes. Non-recurring grants for water supply and drainage is usually about 2% (to cover cost of preparing plans and estimates) is given. In exceptional cases grant-in-aid to the extent of 25% is provided.

RAJASTHAN

According to the system of grants-in-aid evolved recently a general purpose grant on the basis of 50 paise per capita is given. D.A. grant is being reduced annually by 25% with the result that after 4 years there will be no such grant.

Non recurring grants for the construction of roads are given on a criteria which lays down that of the total capital expenditure maximum of 40% will be given as grant with the limits imposed on each class of municipalities viz, Class I—Rs 20,000, Class II—Rs 15,000, Class III—Rs 10,000, Class IV—Rs 7,500 and Class V—Rs 5,000. For water supply and drainage, no fixed formula has been evolved with the result that each scheme is treated on its own merits.

UTTAR PRADESH

Grants-in-aid are given to local bodies towards (a) general expenditure (b) expenditure on education, (c) expenditure on medical relief and public health, (d) expenditure on account of dearness allowances, (e) expenditure on drainage and water supply works, (f) expenditure on roads and civil works, (g) expenditure on other miscellaneous services. In addition grants are also given as compensation for loss of income from (i) certain taxes (ii) Nazul property and (iii) as maintenance charges for flood protection works etc.

The recurring grants for compulsory primary education are regulated on the basis of $\frac{1}{3}$ rd of extra cost involved and the total cost of bringing the maximum pay of primary teachers up to the minimum prescribed provided that the total Government contribution shall not exceed 66 $\frac{2}{3}$ % of the total cost. For expenditure on medical relief and public health, the items entitled for Government grant are dispensaries, isolation hospitals and anti-epidemic measures. Communication grants are paid by two methods viz, as a compensation to local bodies which had suffered a loss of income consequent on the passing of U.P. Motor Vehicles Taxation Act 1935 and grants-in-aid for construction and improvement of roads which are distributed to certain

bigger municipalities only. The total amount disbursed annually under the grant is usually 50% of the entire proceeds of Vehicle Tax realised by the State Government. The grants for water supply and drainage are given on the merits of each case taking into consideration the needs of local bodies, but generally they are financed by loans only.

WEST BENGAL

Recurring grants to urban local bodies are given for the purposes of D.A. and increase in wages due to a minimum wages law, salaries of health officers and sanitary inspectors, and meeting the expenditure on compulsory education. The assistance towards the payment of D.A. and minimum wages is very liberal which in certain cases extends to Rs 16 per employee per month. In the Calcutta Corporation 80% of the actual cost of D.A. and in Howrah 70% of the same are assumed as the responsibility of the State. Fixed compensation is being paid to Calcutta Corporation in lieu of abolition of its Motor Vehicle Tax, but to other municipalities an annual *ad hoc* amount is given as they were not levying tax on motor vehicles prior to the passing of WB Motor Vehicle Taxation Act. There is no fixed criteria according to which grant for education is being paid to local bodies because municipalities are supposed to meet the expenditure on compulsory primary education from their own resources.

For non-recurring purposes the State Government gives $\frac{1}{3}$ rd of the initial capital cost of water and drainage scheme in the form of grant. In addition, capital cost for establishment or improvement of maternity and child welfare centres is given.

UNION TERRITORY OF DELHI

Delhi Municipal Corporation

An *ad hoc* grant of Rs 50 lakhs per annum was given to the Corporation to balance its budget until it had enough time to mobilise its own resources. This grant has been discontinued from the year 1961-62.

It has been decided that in future the Government of India would pay grants-in-aid to the Corporation on the following basis —

- i) Grants-in-aid for institutions/services transferred from the Delhi administration to the Delhi Municipal Corporation equivalent to 100% of the expenditure incurred on them by the Delhi Administration as on the date of their transfer. Under this heading the Government have been paying to the Corporation a fixed annual grant of Rs 97.00 lakhs per annum the break down of which is broadly as follows —

Head	Rupees in lakhs
Education	48 00
Medical & Public Health	38 00
Delhi Fire Service	6 40
Maintenance of Roads in rural areas	4 00
Total	97 00

- ii) Grant-in-aid for educational purposes, equivalent to 50% of the net expenditure incurred by the Corporation [excluding the item mentioned in (i)]. The position in this regard is to be reviewed with the introduction of compulsory free primary education.
- iii) Grant-in-aid for augmenting medical and public health facilities in rural areas, limited to 75% of the actual expenditure incurred on each project, subject to an overall maximum of Rs 5 lakhs per annum.
- iv) Grant-in-aid of Rs 10 lakhs per annum for improving sanitation facilities in Rehabilitation colonies taken over by the Corporation from the Ministry of Rehabilitation.
- v) The Government also give as general grant-in-aid Rs 3 for every Rs 7 raised by the Corporation by way of additional taxation i.e., either by the levy of fresh taxes or by increasing the existing rates of taxes.

NEW DELHI MUNICIPAL COMMITTEE

1 Grant-in-aid for educational purposes, equivalent to 50% of the total recurring expenditure

2 Fixed grants of Rs 11,000 and 1,80,000 were being given for maternity and child welfare centres and aboriculture purposes respectively They have been discontinued from the year 1963-64

3 For plan schemes viz widening roads etc, 100% grant is given by the Government

Grants For Centrally Sponsored Schemes

1 Slum Clearance and Improvement Scheme

This scheme envisages provision of pucca tenaments and open developed plots for the rehabilitation of the erstwhile slum dwellers All the local bodies including municipal corporations who are the implementing agencies of this scheme get from the Government of India 37½% as loan and 37½% as grant The remaining 25% of the cost of the project is borne either by the State Government or by the implementing agency as a matching subsidy

Annexure F

EXISTING POSITION OF BORROWINGS OF URBAN LOCAL BODIES IN DIFFERENT STATES

1 ANDHRA PRADESH

According to Section 131(1) of the Andhra Pradesh Municipality Bill (as amended by the Joint Select Committee) the municipalities are permitted to float loans to such maximum amounts as may be fixed from time to time by the State Government and the loans so floated will carry the guarantee of the State Government

i) Low Income Government Housing Schemes

Local bodies including municipalities are granted loans under the Scheme for construction of houses, the maximum loans amount being Rs 8 000 per house representing 80% of the total cost of the building. The balance 20% has to be met from the municipal funds only. These loans are governed by the rules made under the Local Authorities Loans Act.

ii) Loans for Remunerative Enterprises

Loans are being sanctioned to the municipalities, from State Funds, for construction of improvements to works under remunerative enterprises. Loans are sanctioned under Local Authorities Loans Act, 1914, and are repayable in annual instalments with interest as fixed by the State Government from time to time. Provision is being made every year in the budget to advance the loans to the Municipalities for the above purposes.

iii) Loans for Road Works

Though it is the responsibility of the municipal councils concerned to black top, cement concrete or to widen the roads under their control meeting the expenditure from their own funds, Government have been rendering financial assistance to the municipal councils for the above purpose with a view to lessening the financial burden on the local bodies to some extent. Since 1947, it has been the policy of Government to sanction only half grants and half loans to them subject to the availability of funds for the above purpose. In 1958-59, the Government decided to sanction only loans but not grants to the Municipal Councils for the above purpose.

iv) It has been the practice of the Government to sanction loans to Municipalities for construction of new office buildings or for additions to the existing buildings when there is direct need and when their (Municipalities) financial position does not permit them to embark upon such works without any aid from the Government.

v) During 1961-62 Government have examined the entire position and decided that it will not be possible to make any provision in the State Budget during the plan period (*ie* 1962-67) for the sanction of loans to municipalities for the above purposes except for remunerative enterprises, in view of the fact that all available balances have been entirely earmarked for financing the Third Plan. Thus the above procedure now remains discontinued till the end of 3rd Five Year Plan.

2 ASSAM

In Section 59 of the Assam Municipal Act there is provision for raising loans subject to the provisions contained in the "Local Authorities Loans Act, 1914". Floatation of loans is also permitted under the Act. Loans are granted by the Government for the following purposes:

- i) Water Supply (This is in addition to the Centrally assisted schemes for water supply)
- ii) Resettlement of displaced persons from East Pakistan
- iii) Construction of sweepers barracks under low income group housing scheme
- iv) Loans for purchase of trucks and tractors for transport of night soil etc
- v) Loans for improvement of roads and drains
- vi) Loans for improvement of construction of markets
- vii) Loans for fire fighting equipment

Loans for water supply are given for a term of 30 years at 4% rate of interest while loans for other purposes viz., construction of markets etc., are usually given for a period of 20 years at 4½% rate of interest.

The repayment of annual instalment commences from the date of drawal of the last instalment of the loan amount

3 BIHAR

Loans are usually allowed for water supply and drainage schemes or for any other purposes approved by the State Government. In the case of productions schemes the rate of interest is generally fixed at 2½% and the term of repayment generally varies from twenty to thirty years. The Government has been following conservative policy in this respect.

4 GUJARAT

The municipalities can take loans from open market with certain conditions laid down under the rules. The Government exercises control over such borrowing. For water supply and drainage schemes 66⅔% of the cost of schemes is given as loan to borough municipalities and 50% to District Municipalities.

5 JAMMU & KASHMIR

Mostly the Plan loans are given to the local bodies. These include loans for road widening, housing and welfare schemes. All the loans are channelled through the State Government.

6 KERALA

Loans are granted by the State Government to urban local bodies for the remunerative and non remunerative enterprises required for the improvement of the town. The municipal councils are eligible to get ⅓rd loans provided they are prepared to raise equal portion (⅓rd) from their own resources. Loans are also given to municipal councils for the preparation of Master Plans.

7 MADHYA PRADESH

The municipalities in Madhya Pradesh are empowered to raise loans either from Government or from banks with the sanction of the Government under Local Authorities Loans Act, 1914. The loans are given to municipalities by the State Government for the purposes of water supply and drainage schemes, school buildings construction of markets etc., roads and other basic amenities.

8 MADRAS

Municipalities in Madras State are empowered to borrow according to rules made by the State Government under the 1914 Act. The loans are allowed for the following purposes:

- i) Communications
- ii) Education,
- iii) Water Supply and drainage,
- iv) Town Planning Schemes,
- v) Remunerative Enterprises,
- vi) Low Income Group Housing Schemes

The municipalities have been mostly borrowing from the State Government as the Government held the view that all local authorities should inform them of their loan needs, and then only the Government should examine and consolidate them and raise a loan there for in the open market or from the Union Government to be later distributed according to the needs of each municipality.

Recently the State Government have revised their municipal loan policy. The municipalities have been permitted to raise loans in the open market for financing water supply or and drainage schemes subject to the following condition (i) that the loans should be in respect of only sanctioned schemes (ii) that the loans should be raised only from the residents of the municipality concerned and (iii) that the specific sanction of the Government should be obtained for floating each loan.

9 MAHARASHTRA

Loans to local bodies in Maharashtra State are admissible under the centrally sponsored schemes. In addition State Government is providing loans for the following purposes

- 1) *Water Supply and Drainage Schemes*—78 water supply and drainage schemes of municipalities have been included as spill over schemes from the Second Five Year Plan in the programme of municipal water supply and Drainage Schemes. For the Third Plan period Government provides loans to the extent of 66½% of the capital cost of the schemes in the case of Borough municipalities and to the extent of 50% of the capital in the case of District Municipalities

According to the State Government during the current year (1964-65) no provision has been made in the budget for payment of loans to municipalities for their water supply and Drainage Schemes and no such provision is likely to be made during the remaining period of Third Plan. Loans required by the municipalities for such schemes and the new schemes during the remaining period of Third Plan will have to be raised by them from the agency fixed by Government i.e., from the Life Insurance Corporation on Government guarantee

- ii) *Loans for provisions of basic amenities*—In the Third Five Year Plan a scheme has been included for grant of loans to municipalities for their schemes of providing basic amenities such as parks, gardens, open spaces, markets, fire-fighting services, street lighting etc

No provision for payment of such loans has been made during the current year owing to the National Emergency and no provision is likely to be made in the remaining period of the Third Plan

The rate of interest charged by the State Government is one per cent above the Bank Rate

10 ORISSA

Municipalities are authorised to raise loans vide Section III of the Orissa Municipal Act 1950. But it is the State Government which is meeting the loan requirement of the Urban Local Bodies under the Local Authorities Loans Act, 1914. Loans are being provided by the State Government. Area Councils for execution of development projects of remunerative nature such as construction of market sheds, renovation of tanks for pisciculture slaughter house etc., which would create assets for the Local Bodies and the income realised from this sources would enable the Local Bodies to repay the loan and the interest thereon

For Water Supply the State Government provides loan (½rd of the total expenditure) on long term basis repayable with 5 per cent interest after completion of the project

For the centrally sponsored scheme of slum clearance the State Government gives 12½% of the cost of the project as loan

11 PUNJAB

Loans are drawn by the Local Bodies in Punjab from the State Government as the Local Bodies are governed by the Local Authorities rates for Punjab 1922

The loans that are usually sanctioned are Plan Loans. The heads under which these are sanctioned are for health, electricity and road construction. These loans are usually a work transfer as most of these works are actually done and handled by the State Agencies. The other important loans sanctioned to the Municipalities are loans for the co-ordinated Development of Urban areas not covered by other sectors. This scheme has been initiated only during the Third Plan. There are loans for the special development of urban areas

Interest on the Government loans is charged at the rate determined from time to time (Rule 111). As regards over due instalments the rules provide for the levy of penalty compound interest at 10% p.a.

12 RAJASTHAN

According to Section 97 of the Rajasthan Municipalities Act 1959 the municipalities are empowered to borrow money with the previous sanction of the State Government and subject to such conditions as may be prescribed by the State Government as to security, the rate of interest and the repayment of principal and interest, either from the State Government or from any person any sum of money required for constructing any work of a permanent nature which it is required to undertake under the provisions of the Municipal Act

The State Government advances loans to municipalities for the purposes of water and Drainage Schemes, construction of roads and electrification, housing schemes and other development works

13 UTTAR PRADESH

The Government grants loans to Urban Local Bodies to meet capital expenditure which in the case of unproductive schemes is sanctioned only after they are satisfied about the repaying capacity of the local body concerned. The rate of interest is slightly higher than the rate at which the Government itself borrows money. The period for which loans is granted is usually thirty years. For productive schemes loans are ordinarily granted if Government are satisfied that the income from the scheme would be sufficient to cover the repayment charges. The State Government sometimes also gives short-term interest-free loans for special schemes.

14 WEST BENGAL

Loans from the Government are given to municipalities in emergencies like construction or improvements of roads or water works or Drainage or for the repayment of previous loans. The terms and conditions of these loans are quite stringent and generally they are granted for short periods. The rate of interest charged by the State Government is also higher than the rate at which the State Government itself borrows.

In addition, the loans are being provided by the Central Government to State Governments for re-lending to Urban Local Bodies. A brief description of each scheme is as follows —

- i) *Water Supply and Drainage Schemes*—All the water supply and Drainage schemes which are included in the State Five Year Plan Programme are being given 100% Loan from the Central Loan Assistance available under National Rural Water Supply and Sanitation programme (Urban). Loans are sanctioned by the respective State Governments under the Local Authorities Loans Act, 1914 and they are repayable in two equal instalments with interest to be fixed by the State Governments from time to time.
- ii) *Slum Clearance and Improvement Scheme*—This scheme envisages provision of pucca tenements and open developed plots for the rehabilitation of the slum dwellers in Urban areas and who cannot build houses by themselves. The Central Government provides 75% of the estimated cost by way of 37½% loan and 37½% subsidy. The remaining 25% is to be provided by the State Government either as grant or as loan or partly as grant and partly as loan.
- iii) *Land Acquisition and Development Scheme*—This scheme envisages the acquisition of lands in urban areas on mass scale. The lands after development are to be sold either to public or for any institution or organisation for housing purposes. Loans are lent by the State Governments to the implementing authorities. Government of India through Life Insurance Corporation gives 100% financial assistance in the shape of loans repayable in not more than 10 annual equal instalments with current rate of interest.
- iv) *Urban Compost Scheme*—The Government of India is advancing Loans to the Governments under the 'Urban Compost Scheme' for being lent to the local bodies for purchase of capital equipment like trucks, tractors and trailers etc., required for preparation of compost out of the street sweepings. The Food and Agriculture Department provides funds for the Scheme.
- v) *Low Income Group Housing Scheme*—The low income group housing scheme provides for grant of loan assistance to local bodies etc., upto 80 per cent of the cost of the dwelling subject to a maximum of Rs 8,000. The loans given to local bodies under this scheme carry a concessional rate of interest repayable over a long period compared to loans given to individuals, co-operative societies etc.
- vi) *Sweepers Housing Scheme*—The maximum financial assistance admissible to local bodies under this scheme is 2rd loan and 3rd subsidy based on the ceiling cost or actual cost whichever, is less.

PART II

ALL INDIA

1.1 For evaluating the financial condition of urban local bodies, the Committee collected the requisite data from all the States and the Union Territory of Delhi. From some of the States it was not possible to get information for all the local bodies. Hence resort to estimates had to be made in arriving at the financial position of all the urban local Government units. The data for each State presented in this report gives the financial position of all urban local bodies which were in existence during the year 1960-61. As mentioned in the General Report the Cantonment Boards have been excluded.

1.2 The limitations from which the data suffer are enumerated below —

- a) It was not possible to get separate data for recurring and non-recurring grants from the States of Andhra Pradesh (for some of the urban local bodies), Gujarat, Kerala, Maharashtra and Mysore, and so all the grants had to be assumed to be of recurring nature. It is likely that this may inflate the ordinary income of local bodies for these States *vis-a-vis* other States.
- b) From the States of Maharashtra and Mysore, the data could be collected only in the form which was made available by the Bureau of Economics and Statistics. The compiled data did not show expenditure separately on general administration, collection of revenues and maintenance of public works (roads). Disbursements on these heads have been shown under "Miscellaneous" and as such the proportion of expenditure on "Miscellaneous" in these States will be found higher as compared to other States.

1.3 In analysing the financial condition of urban local bodies, ordinary income on the receipt side and revenue expenditure on the disbursement side were taken into consideration. In calculating ordinary income, receipts on account of non-recurring grants, loans, other forms of extraordinary sources like deposits, advances etc., have been excluded. Similarly, in computing revenue expenditure, outlay on capital works and other extraordinary items namely, payment due to deposits, advance etc., have been excluded. The entire capital expenditure had to be omitted as data regarding means through which it was financed *viz*, loans specific grants and surpluses from general revenues was not available. Thus it is not possible, from the data available, to estimate as to how much of the budgetary surplus was spent on capital improvements, on investments or in increasing the cash balance.

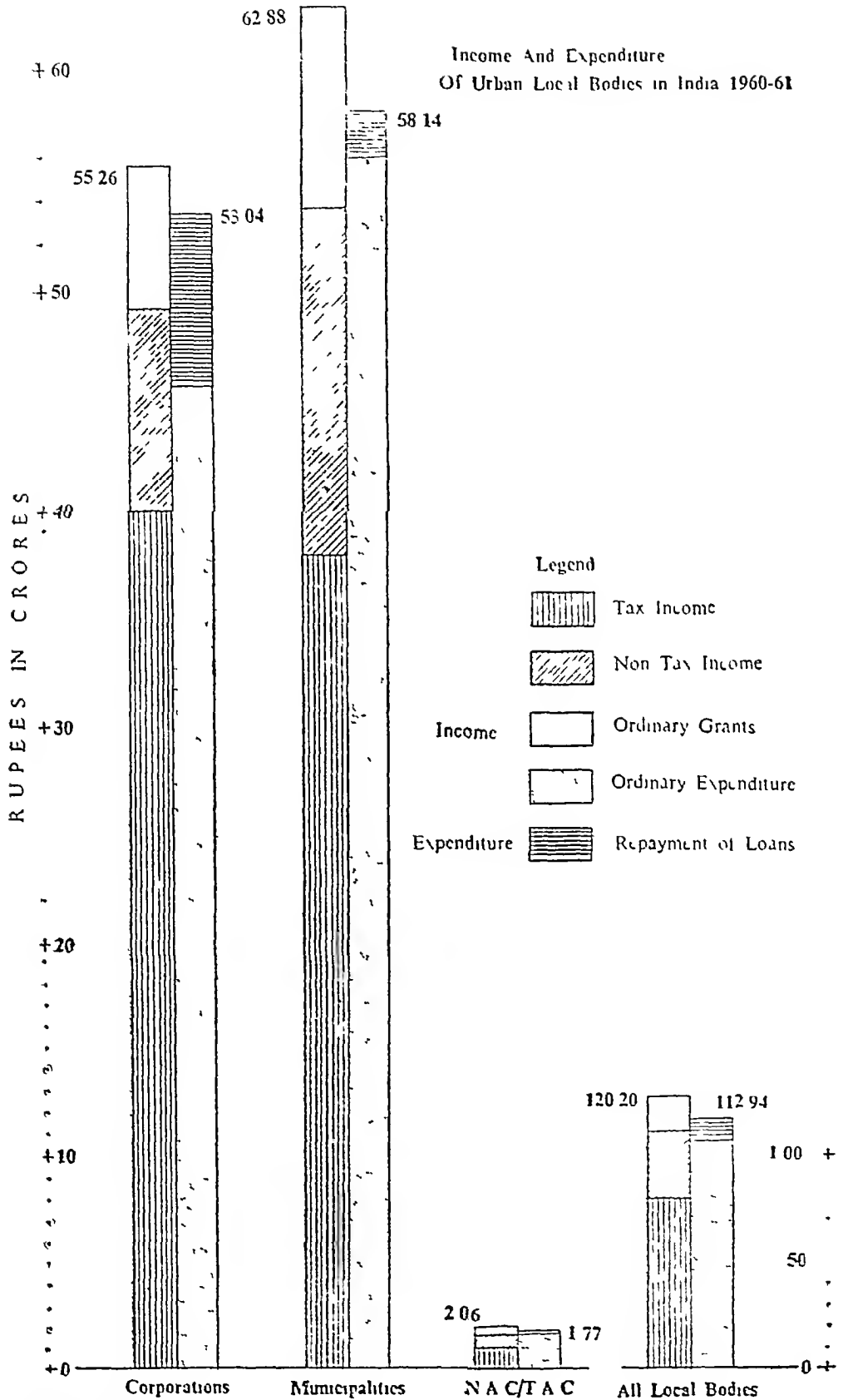
2.1 The total population of India according to the 1961 census was 43.92 crores and the gross density was 373 persons per square mile. Of the total population 18% or 7.88 crores were living in urban areas. The total urbanised area extended to 14,867 square miles and the average density in it was 5,305 persons per square mile. The urban density varied considerably among the States. The lowest density was found in Rajasthan (1,548 persons per square mile) and the highest in West Bengal (12,978 persons per square mile). The States having a higher urban density than the all-India average were Assam, Gujarat, Kerala, Madhya Pradesh, Punjab, Uttar Pradesh, West Bengal and the Union Territory of Delhi and the remaining States namely, Andhra Pradesh, Bihar, Jammu & Kashmir, Madras, Maharashtra, Mysore, Orissa and Rajasthan, were below the all-India average.

2.2 In the general report it has been mentioned that municipal corporations though numerically the smallest, being 20 only, serve about 30% of the total population covered by all categories of urban local bodies, the municipalities are established in about 80% of the towns and account for about 65% of the population, the town notified area committees were in about 16% of the towns but covered only about 5% of the population. From the data presented in *Table No 1* it is noticed that municipal corporations were mostly in Class I cities only, municipalities cover all classes from Class I cities to Class VI towns while notified town area committees barring few exceptions were in towns of Class IV, V and VI. Municipalities as a form of local Government were to be found in all the States while notified town area committees were found in the States of Andhra Pradesh, Assam, Bihar, Jammu & Kashmir, Madhya Pradesh, Mysore, Orissa, Uttar Pradesh and West Bengal. Recently most of the town municipalities in Andhra Pradesh which had been categorised as town notified area committees in the report have been abolished while in the States of Madhya Pradesh and Uttar Pradesh quite a number of them has been established after the 1961 census. From a review of State reports it is noticed that from Class III onwards urban local bodies exist in different proportions in various States e.g. in Kerala about 50% of the towns in this category are not having municipalities. In the States of Andhra Pradesh, Kerala, Madras and West Bengal very few Class V and VI towns are having urban local bodies. It is also understood that in the State of Gujarat, urban local bodies have been abolished in towns having less than twenty thousand population i.e. Class IV, V & VI. From these observations it may be concluded that at present in the establishment of urban local bodies there are no rational considerations and divergent practices are being followed from State to State.

3.1 It was estimated by the committee that the total ordinary income of all urban local bodies in India during the year 1960-61 was about Rs. 120 crores and the expenditure incurred by them on revenue account was about Rs. 113 crores indicating a surplus of Rs. 7 crores on the revenue account. From the data given in *Table No 2* it is evident that the municipal corporations account for 46% municipalities for 52% and the notified town area committees for about 2% of the ordinary income of all urban local bodies. On the disbursement side the proportion of expenditure incurred by each type mentioned is nearly the same as on the revenue side. The data given in the *Table No 2* shows that the average income of an urban local body works out to Rs. 5.94 lakhs, the variation amongst the various types being quite sharp. The average income of a corporation was Rs. 276.32 lakhs, of a municipality Rs. 4.27 lakhs and of a notified town area committee Rs. 0.39 lakhs only. From the difference between income and expenditure it is seen that the average saving ratio of an urban local body is 6% as compared to 4% of a Corporation, 7.5% of a municipality and about 13% of a notified town area committee. The data available in the Taxation Enquiry Commission Report shows that about 10 years back i.e. in 1950-51 the average income of municipality was Rs. 2.86 lakhs, the surplus being Rs. 0.05 lakhs only which gives a saving ratio of 1.5%. On comparing the average income of municipality in 1950-51 with that in 1960-61 it is found that the income has increased at an annual rate of 4.9% while expenditure has gone up by 4.1%.

3.2 Data given in *Appendix II-B* and a review of State reports show that the financial condition of municipalities in different States is not the same as depicted by the all-India averages. Municipalities in the States of Gujarat, Jammu & Kashmir, Kerala, Madhya Pradesh and Orissa and the Union Territory of Delhi were running at a deficit which varied from Rs. 0.11 lakhs per municipality in Kerala to Rs. 1.93 lakhs in Kashmir. Since the data presented relates only to one year it is not possible to say whether this deficit of revenue account has been occurring frequently. On

Income And Expenditure Of Urban Local Bodies in India 1960-61



comparing the existing deficit position of an average municipality with the available data of the year 1950-51, it is noticed that municipalities in Andhra Pradesh, Madras and Uttar Pradesh, which were having deficits in 1950-51 are showing a surplus now, but in Orissa and Delhi* they continue to run in deficit. The surpluses for municipalities also varied substantially namely, from a paltry sum of Rs 0.08 lakhs per municipality in Uttar Pradesh to Rs 1.35 lakhs in Bihar. In case of notified/town area committees the States in which they have been running in deficit were Madhya Pradesh, Madras, Maharashtra and West Bengal the maximum per notified town area committee being in Mysore (0.12 lakhs) and the minimum in West Bengal (0.03 lakhs). The remaining States notably Jammu & Kashmir and Bihar show quite a high surplus.

3.3 From *Appendix II-B*, in which data has been given for municipalities in different classes of towns in each State, it is noticed that the average income and expenditure for a municipality varied from Rs 28.16 lakhs and Rs 25.67 lakhs respectively in Class I towns to Rs 0.51 lakhs and Rs 0.50 lakhs respectively in the lowest class of town (Class VI). A perusal of the data shows that though the average income and expenditure varied depending on the average size, all of them are having surpluses.

3.4 On comparing the existing annual income of an average municipality with that obtainable about a decade back in each State we find that the average annual growth varied considerably amongst the States. The maximum rate of growth 21.9% was experienced in Assam and the minimum in Uttar Pradesh i.e. only 0.6%. The relevant figures for other States are Bihar 15.6%, Gujarat 4.9%, Kerala 14.8%, Madhya Pradesh 1.7%, Madras 5.2%, Maharashtra 3.5%, Orissa 1.6%, Punjab 5.1% and West Bengal 12.8%. In expenditure the highest annual rate of growth has been in the case of Kerala (19.6%). In Uttar Pradesh the expenditure has actually declined at the rate of 0.7% annually. The average corresponding rates of increase in expenditure for other States are 13.5% in Assam, 10.2% in Bihar, 10.0% in Gujarat, 4.3% in Madhya Pradesh, 3.2% in Madras, 2.0% in Maharashtra, 4.1% in Orissa, 4.3% in Punjab and 12.4% in West Bengal. It is evident from the growth rate data that the finances of municipalities in Assam, Bihar, Kerala and West Bengal have been increasing at a fast rate (over 10%) while in Gujarat, Madhya Pradesh, Maharashtra, Orissa and West Bengal they have remained stationery (below 5%). The municipalities in Madras and Punjab show a moderate growth rate (between 5% to 10%).

3.5 The saving ratio for the year 1960-61 indicates that the lower the category of the urban local body the higher is the saving ratio though the absolute amount may not be necessarily so. A large surplus (high saving ratio) may not be taken as an index of affluence because it may be due to the liberal loan and grants-in-aid policy of the State Governments. If no loans or grants-in-aid for capital improvement programme are forth-coming from the State Government, the local bodies are forced to finance them out of their current revenues. Higher saving ratio in the lower category of local bodies indicates that inspite of their precarious financial condition they are diverting more of their current resources towards capital expenditure as compared to the higher categories inspite of the well-known fact which will also be corroborated by the per capita figures that the services which the lower local bodies provide are abnormally low. The reason for this phenomenon may be that the bigger local bodies are able to secure loans and to some extent grants for their capital works from the State Government while the

*In the Union Territory of Delhi the Municipality i.e. New Delhi Municipal Committee has been shown as having a deficit of Rs 37.33 lakhs. The actual deficit is not so because the income from the sale of electricity, to have comparative uniformity, have been excluded. The New Delhi Municipal Committee makes substantial profit from selling electricity as it purchases from Delhi Municipal Corporation in bulk and sell it at higher price to the consumer. The surplus from this transaction is utilised from general purposes.

smaller local bodies because of their meagre resources and lower status are not able to do so and hence whatever little essential improvements they have to carry out are to be financed out of their own resources. It can be said that the existing policy of granting loans and distributing grants-in-aid in most of the States may be making the bigger local bodies richer and the smaller poorer.

4.1 The ordinary revenues have been classified into three broad categories *viz.*, taxes, grants-in-aid, and non-tax revenues. As the term indicates tax revenues includes income derived from all taxes levied by local bodies and also the shared revenues in State taxes which are being received by them. Grants-in-aid relate to monetary assistance received from State Government on a recurring basis and the non-tax revenues comprises of income from fees, fines, price for any service rendered by the local bodies, rents from the municipal properties, receipts from remunerative enterprises and other miscellaneous sources incidental to the powers and functions which are vested in the local body. Reference is invited to *Table No. 3* in which details of ordinary income of urban local bodies and the State Governments during the year 1960-61 are given. A perusal of the table shows that the urban local bodies derive about 66% of their ordinary income from tax revenues, about 21% from non-tax revenues and about 13% from grants-in-aid, the corresponding figures for all State Governments being 62%, 26% and 12% respectively. A comparison of the financial structures of urban local bodies and State Governments indicates that former are relatively more dependent on tax revenues and less on non-tax revenues. This is because of the fact that most of the large-scale remunerative enterprises namely, road transport, electricity etc are being looked after by the State authorities. The only remunerative enterprises left for the exploitation of the urban local bodies are markets, slaughter houses etc. On reviewing the inter-local body position, it is noticed that dependence on taxes is more in municipal corporations, less in municipalities and least in notified town area committees. This shows that the higher the form of local government the greater is the exploitation of tax powers. The role of grants-in-aid also shows substantial variation in the financial structure. The notified town area committee derive nearly 1/4th of their income from grants-in-aid, municipalities about 1/7th and municipal corporations nearly 1/10th of their ordinary income from it. This indicates that the lower the form of local body the greater the dependence on grants-in-aid.

4.2 From *Appendix III-A* it is seen that the States in which municipalities derive over 60% (above all India average) of their ordinary income from taxes are Gujarat, Jammu & Kashmir, Madhya Pradesh, Maharashtra, Punjab, Rajasthan, West Bengal and the Union Territory of Delhi. It may be mentioned that these are the States which are levying octroi. The States much below all-India average are Assam, Bihar, Kerala, Orissa and Uttar Pradesh. The proportion of non-tax revenues is much above the all-India average in the States of Kerala, Madras, Punjab and Uttar Pradesh and below average in Assam, Bihar, Jammu & Kashmir, Madhya Pradesh, Orissa and West Bengal. Grants-in-aid constitute an important source of ordinary income in Andhra Pradesh, Assam, Bihar and Orissa but are quite insignificant in Punjab. In the case of notified/town area committees the percentage of income contributed by taxes is about 50% and in the remaining 50% the contribution of non-tax resources and grants-in-aid is equal. The notified town area committees rely chiefly on their tax income in the States of Andhra Pradesh, Jammu & Kashmir and Uttar Pradesh while in the States of Assam, Bihar and Orissa the dependence is mainly on grants-in-aid. From the foregoing analysis it is evident that municipalities and notified/town area committees in Assam, Bihar and Orissa are very backward in exploitation of their own revenue resources while in Jammu & Kashmir and Punjab the State assistance is almost negligible.

4.3 On going through the data presented in *Appendix III-B* which gives break up of ordinary income for municipalities in various classes of towns in different States, it is noticed that there is no consistent trend emerging from it. The points emerging are —

- i) The proportion of tax income decreases with the decrease in the size of the town, while in Punjab and Gujarat the smaller the size the higher is the proportion of tax income.
- ii) The proportion of grants-in-aid increases gradually as the size of the town goes on decreasing in Bihar, Madhya Pradesh and Madras, in Mysore, the higher the class the higher the percentage of grants. In the remaining States, the proportion is constant.
- iii) The proportion of non-tax revenues declines with decrease in size in the States of Andhra Pradesh, Gujarat and Madras, while in Kerala and Orissa it is just the reverse.

It is difficult to make any general observation because the municipalities in different classes of towns do not show uniform trends in the different States. Since there is no consistent trend, it may safely be assumed that the revenue patterns of different sizes of municipalities are not entirely determined by the size of the town. The grants-in-aid which are disbursed by the State Government too does not show any consistent trend which indicates that no rational principles are followed by most of the States in their disbursement.

4.4 During the last 10 years (1950-51 to 1960-61) two five-year plans have been completed which have brought substantial changes in the fiscal structure of Government finances. On comparing the existing fiscal structure of urban local bodies to that in the year 1950-51, as given in *Table No. 4*, it is seen that the fiscal structure of urban local bodies has remained unchanged. The percentage of ordinary income contributed by tax income during the last 10 years has increased by about 2.5% while that of non-tax revenues has declined by about 4%. The grants-in-aid have increased their percentage by about 1.5%. It is evident from the data that the urban local bodies are increasingly becoming dependent on their tax revenues while the State Governments are diversifying their structure by deriving higher percentage of income from non-tax revenues and grants-in-aid.

5.1 The main taxes which are being exploited by majority of urban local bodies all over the country are —

- i) Taxes on property—general rate and service taxes,
- ii) Octroi (except in Andhra Pradesh, Assam, Bihar, Kerala, Madras and West Bengal),
- iii) Taxes on animals and vehicles, and
- iv) Tax on trades and callings (except in Jammu & Kashmir and Delhi).

In addition to these taxes duty on transfer of properties in the shape of surcharge is being levied in the States of Andhra Pradesh, Kerala, Madras and Mysore. Education cess based on rateable value of the properties is being exploited by the urban local bodies for providing compulsory primary education in Madras. In Andhra Pradesh, Kerala, Madras and Mysore the share of receipts from entertainment tax forms a substantial source of income for the urban local bodies.

5.2 A perusal of the data given in *Table No. 5* relating to different taxes which are being presently exploited reveals that property tax together with service taxes contributed about half of the total tax income of all local bodies. The property tax denotes

the general tax on lands and holdings and the service taxes include water tax, lighting tax, drainage etc, which are assessed on the rateable value of the property. Since there are many methods by which water is sold viz, by quantity, size of the tap, number of taps and water rates, all income from these sources have been taken under service taxes for making the data comparable. The next most lucrative source of tax revenues is octroi which alone contributes about 29% of the entire tax revenues.

5.3 On comparing the taxation structure of municipal corporations, municipalities and notified town area committees it is noticed that there are significant differences. Municipal Corporations derive about 70% of their tax income from property and service taxes while municipalities and notified/town area committees get only 48% and 28% respectively. The octroi is the most important tax for municipalities providing about 43% of their income while in municipal corporations it accounts for 15% and in notified/town area committees 7% only. The other significant variation is found in "Miscellaneous" taxes which contribute about 60% in notified/town area committees, 10% in municipalities and only 5% in municipal corporations. This indicates that minor taxes (*choukidari*) tax etc, are of significance in the lower forms of local bodies. Since property tax along with service taxes constitutes the main direct tax and octroi the main indirect tax, it may be concluded from the data that municipal corporations depend chiefly on direct taxes while municipalities and notified town area committees rely on indirect taxes.

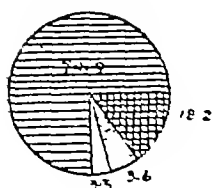
5.4 The inter-State tax pattern of municipalities given in *Appendix IV-A* presents a varied picture. On broadly classifying the States into two categories viz, States where municipalities are mainly dependent on direct taxes (property tax, service taxes and profession tax) and States where municipalities derive major share of their tax income from indirect taxes (octroi and terminal and toll tax) the following State groupings emerge. The municipalities in Andhra Pradesh (96%), Assam (95%), Bihar (99%), Kerala (86%), Madras (99%), Orissa (74%), West Bengal (96%) and Delhi (71%) mainly depend on direct taxes while in the States of Gujarat (79%), Jammu & Kashmir (98%), Madhya Pradesh (77%), Maharashtra (53%), Mysore (52%), Punjab (81%), Rajasthan (87%) and Uttar Pradesh (79%) the municipalities rely mainly on indirect taxes. It is evident from the data cited above that municipalities in the States of Maharashtra, Mysore and Orissa are exploiting both direct as well as indirect taxes while in other States the emphasis is either on direct or on indirect taxes.

5.5 The property tax together with service taxes is being levied almost in all the States except in Jammu & Kashmir. In Gujarat, Madhya Pradesh, Punjab, Rajasthan and Uttar Pradesh the property tax and service taxes constitute less than 15% of the total tax income which is due to the fact that some municipalities are not at all levying these taxes and even where they are levied the rates are quite low. 79% of municipalities in Gujarat, 49% in Madhya Pradesh, 44% in Punjab, 85% in Rajasthan and 55% in Uttar Pradesh were not at all tax levying general tax on lands and buildings. As regards service taxes, 47% of municipalities in Gujarat, 42% in Madhya Pradesh, 69% in Punjab, 95% in Rajasthan and 65% in Uttar Pradesh are not levying any of the service taxes. This may mean that either the municipalities are not providing any service or they are not charging any separate tax for them. An idea of the neglect of property and allied taxes may be had from the fact that 35% of municipalities in Gujarat, 18% in Madhya Pradesh, 38% in Punjab, 83% in Rajasthan and 40% in Uttar Pradesh are neither levying property tax nor any of the service taxes.* As such, there

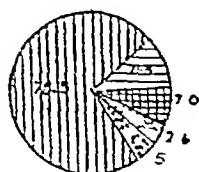
*In Kerala there is no entry in the service tax, though they are levied, because the income under this head is not available separately from property tax.

Tax Pattern of Municipalities in Different States 1960-61

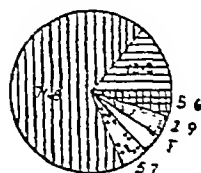
Andhra Pradesh



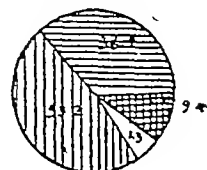
Gujarat



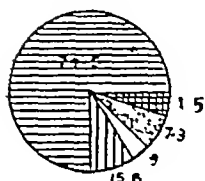
Madhya Pradesh



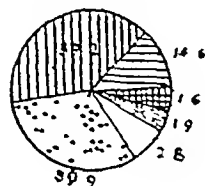
Maharashtra



Orissa



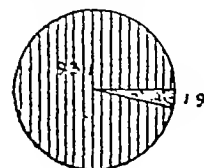
Uttar Pradesh



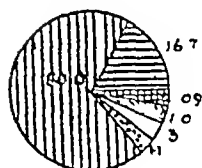
Assam



Jammu & Kashmir



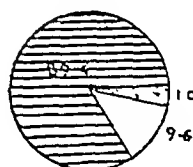
Panjab



West Bengal



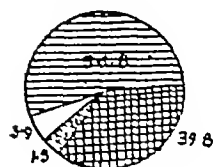
Bihar



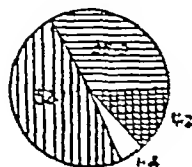
Kerala



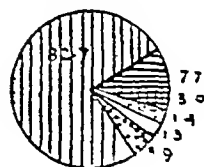
Madras



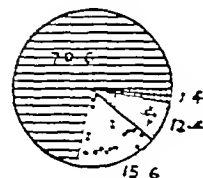
Mysore



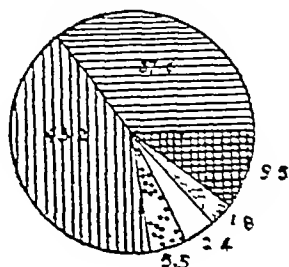
Rajasthan



Delhi



All Municipalities



Legend

- Property & Service Tax
- Octroi
- Terminal & Toll Tax
- Tax on Trades & Callings
- Tax on Animals & Vehicles
- Miscellaneous

is considerable scope for increasing receipts under property tax substantially in these States

5 6 The octroi is being levied by the municipalities of Gujarat, Jammu & Kashmir, Madhya Pradesh Maharashtra Mysore, Orissa Punjab, Rajasthan and Uttar Pradesh. In Gujarat, Jammu & Kashmir and Punjab all the municipalities are levying it while in other States the percentage of municipalities imposing this tax varies viz, 80% in Madhya Pradesh 65% in Maharashtra, 91% in Rajasthan and 44% in Uttar Pradesh.

5 7 The terminal tax constitutes, at present a frozen source of income as the powers regarding levy or any change of this tax vest with the Central Government. In Uttar Pradesh the municipalities have started levying terminal tax on goods and passengers on road transport too and the levy is called terminal toll. The income under this tax is shown under tolls in column 18 *Appendix IV-A*

5 8 Taxes on trades and calling also called profession tax is being levied by municipal corporations in the States of Andhra Pradesh Bihar Kerala Madhya Pradesh Madras Mysore Uttar Pradesh and West Bengal while it is only in the States of Jammu & Kashmir where municipalities are not levying this tax. In the finances of municipalities in the whole of the country this tax contributes 2.4% of the total tax income but the importance of this tax varies from State to State. This tax is of significance in the States of Bihar Kerala and West Bengal. In Kerala it constitutes quite a significant proportion (15%) because this tax was being levied at high rates in erst-while Travancore Cochin State and as such the ceiling on rates imposed by the Constitution did not affect it.

5 9 Tax on animals and vehicles as the name connotes is the tax levied by the municipal authorities on animals and on vehicles other than motor vehicles. This tax is a minor tax which hardly accounts for 2.5% of the total tax income of all urban local bodies. In fact this would have been even less but for the fact that the wheel tax levied by municipal corporations in Maharashtra and the share of motor vehicle tax received by municipal authorities in the Union Territory of Delhi have been included in it. In notified town area committees the percentage of income contributed by this tax is relatively larger as compared to corporations and municipalities which may be due to the fact that notified town area committees are generally established in those areas which have not yet been urbanised fully and as such the number of animals as well as carts hackney carriages rickshaws etc. is large. In Bihar and Orissa the income from this source is quite high.

5 10 The miscellaneous taxes constitute a minor fraction in corporations about 10 per cent in municipalities and about 60% of the total tax income in notified/town area committees. This indicates that for notified/town area committees the minor taxes constitutes quite a lucrative source of revenue. Amongst the States where the proportion of revenues from "miscellaneous" taxes is large are Andhra Pradesh Kerala Madras and Mysore. The cause lies in the procedure of classification of taxes followed according to which share of entertainment tax education cess duty on transfer of properties and betterment taxes have been included in "Miscellaneous" category. Since this is only in the above mentioned States where these taxes occur it tends to inflate the "Miscellaneous" category.

5 11 A review of the data given in *Appendix IV-B* indicates the same trends which were found earlier viz. (a) at all-India level the smaller the size of the town the lesser is the proportion of property and service taxes in municipalities (b) there is no uniform pattern in most of the States (c) in some States for example —Madhya Pradesh the service taxes are more preponderant than the property taxes.

6.1 Quantum of expenditure is determined by the functions which an agency is supposed to provide. The functions of urban local bodies in most of the States are similar except the provision of primary education which in some States, viz., in Assam, Gujarat, Jammu & Kashmir, Kerala and Rajasthan, is being looked after by the respective State Governments. Since there were significant variations in the form in which financial data of local bodies from various States was reported, the classification of expenditure adopted is as follows —

- a) General Administration and Collection Charges,
- b) Public Safety and Convenience.
- c) Public Health,
- d) Education,
- e) Public Works,
- f) Miscellaneous,
- g) Repayment of Loans,
- h) Extraordinary,

General administration and collection charges consist chiefly of the expenditure on establishment required for administration and collection of the local bodies' revenues viz., taxes, fees and fines, rents etc. Public health includes drainage, water supply, sanitation and conservancy, medical relief and other miscellaneous items e.g., vaccination, registration of births and deaths, slaughter houses etc. Under public safety and convenience, street lighting, fire fighting service, maintenance of pounds, burning and burial ghats etc., required for the safety of public and recreational facilities e.g., parks, play-grounds etc., have been included. Education covers maintenance of primary and other schools if any, libraries and grants given to private institutions. Public works under the control of local bodies include roads, bridges etc. Under the miscellaneous category interest charges and other items have been included.

6.2 Expenditure has been classified into two broad categories namely, revenue and extraordinary. Revenue expenditure includes all recurring expenses incidental to the functions of local bodies and also debt charges. Capital expenditure, repayment of advances and deposits and other miscellaneous items of extraordinary nature have been shown under extraordinary expenditure. The entire capital expenditure had to be taken under 'extraordinary' as it was not possible to know from the available data as to how much was from the internal resources of the local bodies and how much from either capital grants or loans. It was thought expedient to include the entire capital expenditure under 'extraordinary' because the major sources from which it is financed are either capital grants or loans. The financial analysis done in this report does not cover extraordinary expenditure.

6.3 According to estimates made by the committee the total revenue expenditure of all urban local bodies during the year 1960-61 amounted to Rs. 113 crores out of which Rs. 10 crores were paid as debt charges (excluding interest) and the remaining amount of Rs. 103 crores was spent on various municipal services etc. A perusal of data given in Table No. 6 indicates that debt charges which account for about 9% for all urban local bodies vary substantially amongst the various types viz., 14% in municipal corporations, 4% in municipalities and only 1% in notified/town area committees.

6.4 Expenditure pattern of various types of urban local bodies, given in Table No. 6 indicates that amongst them there is no significant variation. Pride of place is occupied by the "Public Health Service" which is by far the most important

item of expenditure accounting for about 40% of the total ordinary expenditure of all local bodies. Municipal corporations spend nearly half of their total outlay on this service while in municipalities and notified town area committees it accounts for nearly 1/3rd. Next in importance is education in which about 15% of the expenditure is incurred. This is in spite of the fact that in some of the States mentioned earlier, primary education is being provided by State Government directly. General administration and collection charges occupy 3rd place in municipal corporations and notified town area committees while in municipalities the corresponding place is claimed by "miscellaneous" item. It may be that this is due to the limitations in the data mentioned earlier. Public works occupy the fourth position in corporations and municipalities while in notified/town area committee they occupy the last place. The last item in "services" is public safety and convenience in corporations and municipalities but in notified/town area committees this occupies the fourth position. From the above analysis it is evident that barring few minor variations the expenditure pattern of urban local bodies is more or less uniform.

6.5 (i) A perusal of *Appendix V-A* shows that in the finances of municipalities the debt charges assume varying degrees of importance in different States. In the States of Jammu & Kashmir, Madras, Mysore and Union Territory of Delhi the debt charges are quite high as compared to others. One of the reasons as to why these are high is that extraordinary grants for development purposes in these States are negligible. This forces municipalities to borrow from the Government in an increasing measure than in those States where capital grants are quite liberal. In Andhra Pradesh and Madras the debt charges of notified/town area committees are relatively higher than in other States.

(ii) In Assam, Mysore and West Bengal municipalities are spending over 50% of their ordinary expenditure on public health, in Gujarat and Madhya Pradesh it is about 20% and in Uttar Pradesh it is only 9%. This shows that municipalities in Uttar Pradesh are completely neglecting their basic function of sanitation and conservancy. In case of notified/town area committees the main item of expenditure is again 'public health' but in West Bengal, this forms a very negligible item. It may be that expenditure on staff engaged on sanitary duties is also included in 'general administration'.

(iii) Municipalities in Mysore, Punjab, Rajasthan and Union Territory of Delhi are incurring nearly 25% of the expenditure on general administration and collection of revenues which shows that the administrative and the revenue collecting machinery of these municipalities in these States is an expensive one. In notified/town area committees the expenditure on this head varies greatly between the States viz., from 12% in Orissa to 40% in Jammu & Kashmir. Notified town area committees suffer from diseconomies of the small size but it is still a fact that in some of the States they are incurring heavy expenditure disproportionate to their finances.

(iv) The States where a high percentage of expenditure is devoted to 'public works' by municipalities are Gujarat (about 45%), Jammu & Kashmir, and Orissa. Municipalities in Assam and Rajasthan are spending hardly 5% of their ordinary expenditure on the maintenance of roads. Amongst the notified/town area committees of the different States it is noticed that in Uttar Pradesh they have not incurred any expenditure while in Jammu & Kashmir and West Bengal 1/4 to 1/5 of the entire expenditure is under this head.

(v) Municipalities in Kerala and Uttar Pradesh are spending over 25% of their expenditure over 'public safety and convenience' while in Bihar and Mysore this constitutes only about 5%. The expenditure of the New Delhi Municipal Committee

in the Union Territory of Delhi is the lowest *i.e.* about 1% In notified/town area committee the maximum percentage is being spent in Uttar Pradesh where as, in Assam, Bihar, and West Bengal the percentage is less than 5%

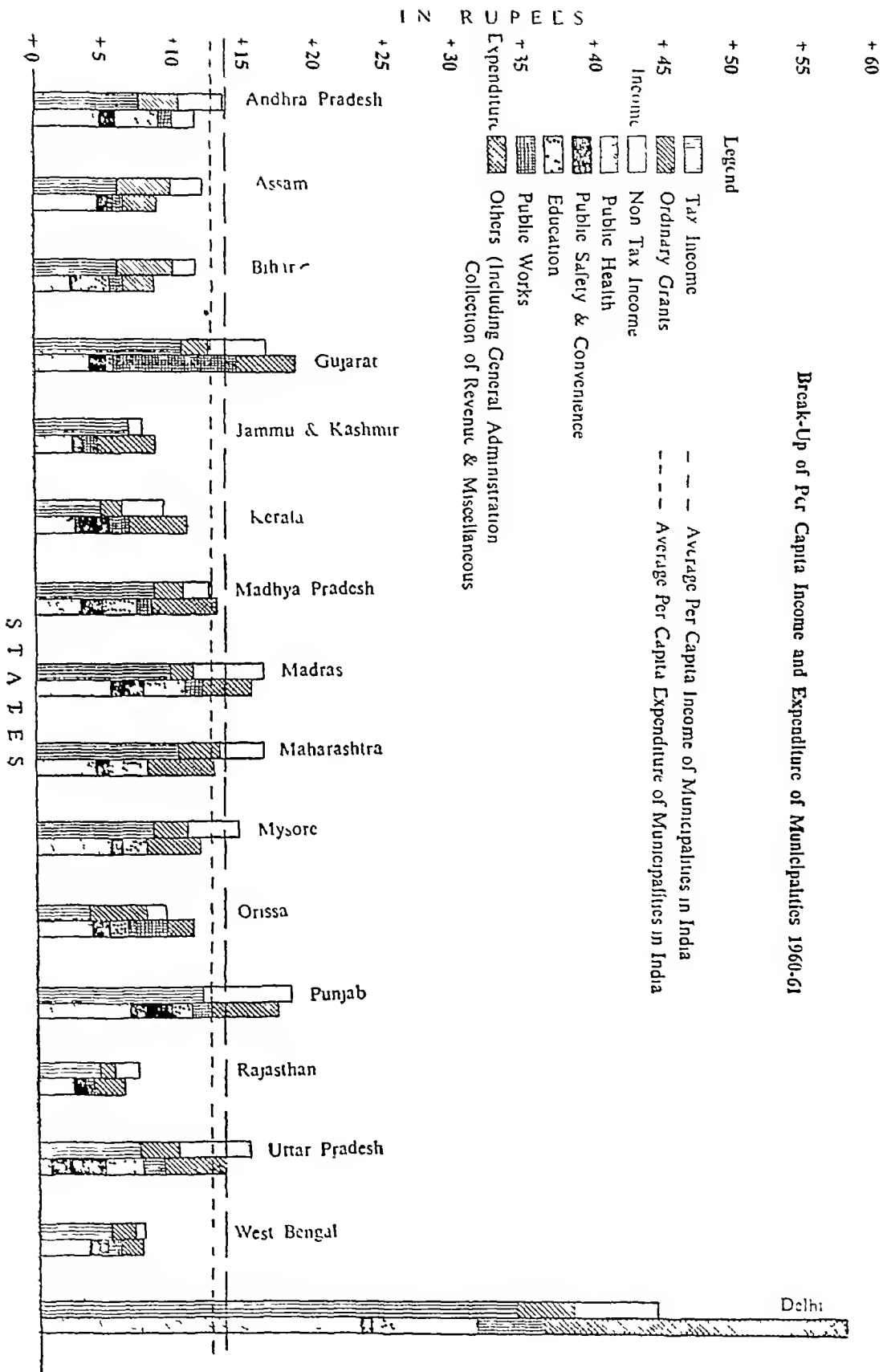
(vi) Among the municipalities in different States the relative importance of 'miscellaneous' items varies considerably These variations are mainly due to the method of classification followed by different States Amongst the States for which data is comparable it is noticed that this item accounts for as low as 0.1 per cent in Punjab and as high as 25% in Madhya Pradesh

7.1 So far the analysis has been of the relative importance of various items of income and expenditure in the financial structure of various local bodies in different States The true picture of level of services provided by the local bodies emerges when per capita analysis is attempted In *Table No. 7* per capita income and expenditure of different types of urban local bodies is given from which it is evident that on an average urban local body raised an amount of Rs. 17.23 per head per annum in 1960-61 It is obvious from the data that the amount raised by a municipal corporation is nearly twice that of a municipality while the revenues of notified/town area committees were pitifully low Strangely municipal corporations are receiving a higher per capita grant than municipalities or notified/town area committees The corroborates the fact that the existing policy of State Governments in respect of grants is more in favour of bigger local bodies

7.2 A perusal of the per capita expenditure data shows that an average urban local body is spending Rs. 16.20 per head per annum The expenditure incurred by a municipal corporation is more than double than that of a municipality while the notified/town area committee in keeping with its meagre resources spends about one-fourth of municipality The pattern of expenditure in relation to the revenue expenditure is proportionately the same in all types of bodies

7.3 The average per capita income of municipal corporations, municipalities and notified/town area committees in each State during the year 1960-61 is given in *Appendix VI-A* It is evident that the maximum per capita income is being raised (excluding Delhi) in the States of Maharashtra, Gujarat and Madras and the minimum *i.e.*, less than Rs. 10 in the States of Jammu & Kashmir, Orissa, Rajasthan, Kerala and Assam An analysis of the municipalities figures show that Punjab leads in the per capita ordinary income and is closely followed by Gujarat, Maharashtra and Madras The range of variation is from Rs. 7.88 in Jammu & Kashmir to Rs. 18.60 in Punjab The amount secured by means of tax income in various States shows that in Punjab, Gujarat, Maharashtra and Madras the per capita amount raised is over rupees 10 The maximum grants-in-aid in terms of per capita is being given in Orissa while in Jammu & Kashmir no grant is given and in Punjab it amounts to only 0.24 paise It is also observed that States having high per capita ordinary income are those where, municipalities are raising more revenues from taxation In Assam, Bihar, and Orissa though the grants given are high the total per capita ordinary income is much below the all-India average The per capita analysis clearly brings out that in spite of different functions entrusted to municipalities and the limitations of data mentioned earlier, there is large variation between per capita municipal revenues and expenditure in different States indicating that the level of services which are being provided by local bodies differ widely from State to State *e.g.*, on public health per capita expenditure varies from Rs. 1.13 in Uttar Pradesh to Rs. 6.73 in Punjab, on public safety and convenience it ranges from 0.59 paise in Mysore to Rs. 4.14 in Uttar Pradesh, on education it ranges from only 0.53 paise in West Bengal to Rs. 3.11 in Madras giving a maximum-minimum ratio of 6 : 1.7 : 1 and 6 : 1 respectively

Break-Up of Per Capita Income and Expenditure of Municipalities 1960-61



8.1 About a decade back, i.e., in the year 1950-51, the Taxation Enquiry Commission in the course of its study had found that municipalities had a per capita income of Rs 10.52 on an average, the composition of it can be seen in *Table No. 8*. It is evident from the data that the per capita ordinary income of municipalities has increased from Rs 10.52 in 1950-51 to Rs 14.15 in 1960-61, registering an average annual growth of 3.5% while the State per capita revenue income has increased, during the same period, from Rs 11.04 to Rs 23.46 showing an average annual growth of 11.3%. This shows that the growth of state per capita income has been three times more than that of municipalities during the last 10 years. On comparing the growth rate of various segments comprising ordinary income it is noticed that tax income of municipalities and State Governments are having a ratio of 1:3 while the corresponding ratio of grants-in-aid is 1:14. It may be said that though the State Governments are receiving larger grants-in-aid at present than what they used to get about a decade back, they in turn have not passed on this increase to municipalities to the desired extent.

8.2 From the state reports it is evident that the growth in per capita income and expenditure of municipalities has not been uniform in all the States. The maximum growth in income has been experienced by the municipalities in Bihar and the minimum in West Bengal. The range of variation is from 0.4% to 8.5% amongst the States.

8.3 On comparing the existing per capita expenditure with the per capita expenditure suggested for maintaining the services at minimum levels of standards it is noticed that the gap in various classes is as follows —

Classes	Existing per capita Expenditure	Per capita Expenditure Required for Suggested minimum Level of Services	Gap between the per capita Expenditure Required and the Existing Expenditure
	Rs	Rs	Rs
Class—A (Spl.)	33.95	43.50	9.55
Class—A	22.22	38.93	16.71
Class—B	15.06	33.40	18.34
Class—C	12.74	27.62	14.88
Class—D	12.49	24.27	11.78
Class—E	11.19	21.07	9.88

It is evident that in each category there is a large gap between the existing municipal expenditure and the suggested minimum expenditure—the maximum being in class 'B' cities (1 lakh to 5 lakh population). It is obvious from the existing low levels of expenditure, which in turn is guided by income, that even the rendering of obligatory services at present, is being inadequately performed by most of the urban local bodies. The Taxation Enquiry Commission also came to a similar conclusion in the year 1953-54.

MUNICIPAL CORPORATIONS

9 The municipal corporation manifests the highest form of Government in the local government hierarchy. A brief description of the features which distinguishes it from the other levels of local government has already been given in the general report. Since it is presumed to be the highest form wherein, higher standards of civic services and public administration are provided and there were only 20 municipal corporations in the country in 1960-61, an analysis of individual corporations has been attempted separately.

10 The total ordinary income of municipal corporations in India during the year 1960-61 was about Rs 55 26 crores and the expenditure incurred by them on revenue account was about Rs 53 04 crores indicating a surplus of Rs 2 22 crores on revenue account. From the data given in *Table No 1*, it is noticed that all the corporations were not having surpluses. The corporations of Delhi, Nagpur, Poona, Lucknow, Allahabad, Jabalpur, Trivandrum and Chandarnagar were having deficits while the maximum surplus was in the municipal corporation of Greater Bombay. It is also evident that the financial position of the municipal corporations is not uniform within the same State.

11 The ordinary revenues have been classified into three categories viz, tax income, non-tax revenues and grants-in-aid. A perusal of *Table No 2*, shows that in case of Greater Bombay and Ahmedabad the proportion of tax revenue contributed is the highest while in case of Patna and Chandarnagar it is the least i.e. about 42% only. Amongst the other municipal corporations, the proportion of tax revenues varies in between these maxima and minima. Non-tax revenues which contributed about 16% to the total corporation income also vary considerably amongst the individual corporations ranging from a minimum of about 10% in Delhi and Jabalpur corporations to a maximum of 23% in Calcutta and Trivandrum. Ordinary grants show the greatest variation in the finances of corporations, ranging from almost nil in Greater Bombay to about 47% in Patna. The relative importance of tax revenues, non-tax revenues and ordinary grants shows that there is no uniformity in the composition of ordinary income of municipal corporations.

12 On analysing the tax pattern of municipal corporations it is noticed from *Table No 3* that taxes on property and allied service taxes contribute less than 50% of total tax income in 11 out of 20 corporations. They are Bangalore, Kanpur, Nagpur, Poona, Lucknow, Varanasi, Agra, Allahabad, Indore, Gwalior and Jabalpur. In fact, Jabalpur Municipal Corporation is not at all levying general property tax. Octroi which accounts for about 15% of the total tax income is being levied by 15 corporations and is the main source of income in Bangalore, Nagpur, Poona, Varanasi, Allahabad, Indore, Gwalior and Jabalpur. Terminal tax and its counterpart Terminal toll constitutes about 6% of the total tax income of corporations but play a significant role in Delhi, Kanpur, Lucknow and Agra. Taxes on trades and callings are being exploited to a larger extent in Calcutta, Madras, Hyderabad, Patna, Gwalior, Trivandrum and Chandarnagar, the remaining corporations are either not levying this tax or are able to secure insignificant amount only. Tax on animals and vehicles which is supposed to be an insignificant tax in the tax pattern of bigger local bodies contributes about 5% of the tax income in Greater Bombay, Delhi, Hyderabad and Lucknow because other taxes viz, wheel tax, share of motor vehicles tax etc, have also been included in it. "Miscellaneous" taxes account for high percentage in Delhi, Madras, Bangalore and Trivandrum. The duty on transfer of property, entertainment tax, education cess, advertisement tax, theatre tax etc, which do not usually find place in other local Government institutions have been classified under it. It is evident from the tax pattern that between individual municipal corporations there are significant variations in the importance of basic taxes viz, property tax, octroi and terminal tax.

13 Expenditure pattern of municipal corporations, given in *Table No 4* shows that repayment of loans account for sizeable proportion in Greater Bombay, Ahmedabad, Poona and Delhi while in the remaining corporations it is less than 10% of the total revenue expenditure. This shows that many of the municipal corporations are not resorting to borrowing. Details of ordinary expenditure indicate that on an average municipal corporations are spending half of their expenditure on public health but amongst them it varies from a minimum of 27% in Calcutta to a maximum of 62% in Greater Bombay. Primary education is being provided by all corporations.

except in Hyderabad, Gwalior and Trivandrum. The proportion of expenditure incurred on it ranges from 4% (in Bangalore) to about 48% (in Chandernagore). General administration and collections charges vary from 5% in Greater Bombay to about 38% in Hyderabad. The expenditure on public works, public safety and convenience and miscellaneous also show considerable variation in the finances of individual corporations.

14 It is evident from the per capita income given in *Table No 5*, that the financial position of corporations is not uniform. The per capita income varies from a minimum of Rs 8 in Trivandrum to Rs 40 in Greater Bombay. The incidence of tax income is also the lowest in the former and the maximum in the latter. The highest per capita grant is received by the Patna Municipal Corporation—the lowest being in Greater Bombay. The per capita diversity of revenues shows that efforts made by individual corporations as well as the methods of raising their revenues differ considerably.

15 Data relating to per capita expenditure of municipal corporations on various services indicate the same pattern of diversity as was found in revenues. Though it may not be possible to say conclusively from the above mentioned analysis that one city is providing higher level of services than the other because of geographical location, principal economic activities etc., a broad observation based on per capita data will not be entirely wrong.

16 The maximum per capita expenditure is being spent, as evident from *Table No 6*, by the Municipal Corporation of Delhi and the minimum by Trivandrum Corporation. Public Health which is the most important service of an urban local body accounts for Rs 20.50 per capita in case of Delhi Municipal Corporation and only Rs 3.65 in Hyderabad indicating a 1:7 ratio between the minimum and maximum level of service. Education which is the next important service accounts for Rs 3.45 in case of all corporations but amongst the individual corporations it varies from Rs 8.80 in Delhi to Rs 0.66 in Bangalore. On public safety and convenience the per capita expenditure ranges from Rs 2.83 in case of Calcutta to only Rs 0.16 paise in Patna.

17 On comparing the 1960-61 per capita figures with those of 1950-51 it is noticed that annual rate of growth of income and expenditure varied significantly. Figures for individual corporations are as follows —

Name	Annual Growth Rate of Income	Annual Growth Rate of Expen- diture
Greater Bombay	4.6	3.1
Calcutta	14.5	12.9
Madras	11.3	6.7
Ahmedabad	7.3	9.6
Hyderabad	12.3	10.0
Bangalore	15.1	13.2
Nagpur	1.0	12.0
Poona	2.9	3.9
Jabalpur	51.1	49.6
Trivandrum	4.7	4.5
All Corporations	9.2	8.9

An important indicator of the efficiency of an urban local body is the percentage of tax collected to the amount demanded by them. Figures available for only 12 corporations given in *Table No 7*, show that Allahabad has the highest tax collection ratio, the next being in Madras. The lowest percentage is for the Delhi Municipal Corporation.

TABLE No. 1
Classwise Distribution of Urban Areas and the Population According to Type of Local Bodies in India During the Year 1960-61
 (Population in lakhs)

Sl No	Local Body	Class I		Class II		Class III		Class IV	
		No	Population	No	Population	No	Population	No	Population
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporations	19 (17 8)	197 01 (56 5)	1 (0 8)	0 67 (0 7)	---	---	---	---
2	Municipalities	85 (79 4)	146 01 (41 9)	125 (95 4)	85 15 (95 4)	402 (92 6)	124 65 (92 3)	122 (82 1)	59 57 (83 0)
3	Notified/Town Area Committees	2 (1 9)	4 51 (1 3)	1 (0 8)	0 90 (1 0)	20 (4 6)	6 10 (4 5)	78 (15 2)	10 26 (14 3)
4	Cantonments	1 (0 9)	1 05 (0 3)	4 (3 0)	2 56 (2 9)	12 (2 8)	4 23 (3 1)	14 (2 7)	1 97 (2 7)
5	All Areas Having Urban Local Bodies	107 (100 0)	348 58 (100 0)	131 (94 9)	89 28 (94 5)	434 (81 4)	134 98 (86 4)	514 (63 0)	71 80 (63 9)
6	Urban Areas not Having any Urban Local Body	---	---	7 (5 1)	5 23 (5 5)	80 (15 6)	21 19 (3 6)	302 (37 0)	10 52 (36 1)
7	All Urban Areas	107 (100 0)	348 58 (100 0)	138 (100 0)	94 51 (100 0)	514 (100 0)	156 17 (100 0)	816 (100 0)	112 32 (100 0)

TABLE No 1—contd.

Sl No	Local Body	Class V			Class VI		All Classes		
		No	Population		No	Population	No	Population	Population
1	2	11	12	13	14	15	16	17	18
1	Municipal Corporations	—	—	—	—	20	197 68	(28 8)	(1 1)
2	Municipalities	326 (68 5)	24 84 (68 9)	111 (61 3)	4 21 (68 6)	1,471 (79 8)	444 43 (64 7)	33 78*	1,471 (79 8)
3	Notified/Town Area Committees	139 (29 2)	10 43 (28 9)	57 (31 5)	1 58 (25 7)	297 (16 1)	33 78*	(4 9)	297 (16 1)
4	Cantonments	11 (2 3)	0 76 (2 2)	13 (7 2)	0 35 (5 7)	55 (3 0)	10 92 (1 6)	(1 6)	55 (3 0)
5	All Areas Having Urban Local Bodies	476 (57 4)	36 03 (57 9)	181 (69 6)	6 14 (70 0)	1,843 (69 2)	686 81 (87 8)	(87 8)	1,843 (69 2)
6.	Urban Areas not Having Any Urban Local Body	353 (42 6)	26 15 (42 1)	79 (30 4)	2 63 (30 0)	821 (30 8)	95 72 (12 2)	(12 2)	821 (30 8)
7	All Urban Areas	829 (100 0)	62 18 (100 0)	260 (100 0)	8 77 (100 0)	2,664 (100 0)	782 53 (100 0)	(100 0)	2,664 (100 0)

Figures in bracket denote percentages

*Further to this (as classified in Census 1961) there are 235 Town Committees with a population of 20 92 lakhs as reported by Central Council of Local Self Govt.

TABLE No. 2

Income and Expenditure of Urban Local Bodies in India During the Year 1960-61
(Rs in lakhs)

Sl No	Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporations	5526 46 (276 32)	5304 13 (265 21)	+222 33 (-11 11)
2	Municipalities	6288 20 (4 27)	5813 57 (3 95)	+474 63 (+0 32)
3	Notified/Town Area Committees	205 52 (0 39)	176 60 (0 34)	+28 92 (-0 05)
4	All Urban Local Bodies	12,020 18 (5 95)	11294 30 (5 58)	+725 88 (0 36)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-Tax Revenues of Urban Local Bodies and State Govt in India during the year 1960-61
(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Govt
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues ..	4,001 72 (72 7)	3,830 72 (60 9)	106 70 (51 9)	7,939 14 (66 0)	62,478 00 (71 7)
2	Non-tax Revenues Excluding Grants-in-aid ..	908 18 (16 4)	1,502 68 (23 9)	49 99 (24 3)	2,460 85 (20 5)	26,540 00 (26 2)
3	Grants-in-aid ..	616 56 (10 9)	954 80 (15 2)	48 83 (23 8)	1,620 19 (13 5)	12,163 00 (12 1)
4	Total Ordinary Income ..	5,526 46 (100 0)	6,288 20 (100 0)	205 52 (100 0)	12 020 18 (100 0)	1,01,181 00 (100 0)

Figures in bracket denote percentages.

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Govt in India During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues ..	63 5	66 0	74 5	61 7
2	Non-tax Revenues Excluding Grants-in-aid ..	24 4	20 5	22 3	26 2
3	Grants-in-aid ..	12 1	13 5	3 2	12 1
4	Total Ordinary Income	100 0	100 0	100 0	100 0

TABLE No. 5
Tax Structure of Urban Local Bodies in India During the Year 1960-61

Sl No.	Urban Local Body	(Rs in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Taxes on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	1,634 83 (40 9)	1,105 37 (27 6)	614 61 (15 4)	193 79 (4 8)	64 14 (1 6)	123 65 (3 1)	47 71 (1 2)	217 62 (5 4)	4,001 72 (100 0)
2	Municipalities --	830 80 (31 6)	615 07 (16 0)	1,654 56 (43.2)	72 34 (1 9)	90 97 (2 4)	67 97 (1 8)	136 42 (3 6)	362 59 (9 5)	3,830 72 (100 0)
3	Notified/Town Area Committees	22 09 (20 7)	7 95 (7 5)	7 38 (6 9)		0 56 (0 5)	4 94 (4 6)	0 15 (0 1)	63 63 (59 7)	106 70 (100 0)
4	All Urban Local Bodies	2,487 72 (31 3)	1,728 39 (21 8)	2,276 55 (28 7)	266 13 (3 4)	155 67 (2 0)	196 56 (2 5)	184 28 (2 3)	643 84 (8 0)	7,939.14 (100 0)

Figures in bracket denote percentages

TABLE No. 6
Expenditure of Urban Local Bodies in India During the Year 1960-61

(Rs. in lakhs)

Sl. No.	Urban Local Body	Ordinary Expenditure									Repayment of Loans	Total Revenue Expenditure
		General Admin. & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure				
1	2	3	4	5	6	7	8	9	10	11		
1	Municipal Corporations	561 79 (12 3)	2,165 58 (47 5)	372 91 (8 2)	682 42 (15 0)	389 55 (8 5)	390 83 (8 5)	4,563 08 (86 0)	741 05 (14 0)	5,304 13 (100 0)		
2	Municipalities	646 99 (11 6)	1,861 28 (33 4)	728 94 (13 1)	833 69 (15 0)	731 64 (13 2)	762 27 (13 7)	5,564 81 (95 7)	248 76 (4 3)	5,813 57 (100 0)		
3	Notified/Town Area Committees	28 92 (16 6)	59 71 (34 2)	23 16 (13 3)	16 39 (9 4)	14 29 (8 2)	32 08 (18 3)	174 55 (98 8)	2 05 (1 2)	176 60 (100 0)		
4	All Urban Local Bodies	1,237 70 (12 0)	4,086 57 (39 7)	1,125 01 (10 9)	1,532 50 (14 9)	1,135 48 (11 0)	1,185 18 (11 5)	10,302 44 (91 2)	991 86 (8 8)	11,294 30 (100 0)		

Figures in bracket denote percentages

TABLE No. 7
Per Capita Income and Expenditure of Urban Local Bodies in India During the
Year 1960-61

Sl No	Urban Local Body	Revenue			Expenditure				(Amount in Rs)
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expendi- ture	Public Health	Public Safety & Conve- nience	Education	Public Works
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporations	27 96	20 24	3 12	26 83	10 95	1 89	3 45	1 97
2	Municipalities	14 15	8 61	2 15	13 08	4 19	1 64	1 88	1 65
3	Notified/Town Area Committees	3 76	1 95	0 89	3 23	1 09	0 42	0 30	0 26
4	All Urban Local Bodies	17 23	10 61	2 32	16 20	5 86	1 61	2 19	1 62

TABLE No. 8

Per Capita Incidence of Ordinary/Tax Income and Grants-in-aid of Municipalities and State Govt in India During the Year 1960-61

Sl No	Nature of Revenue	Municipalities		State Govt.	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	10 52	14 15	11 04	23 46
2	Tax Income	6 68	8 61	8 23	14 49
3	Grants-in-aid	1 27	2 15	0 35	2 82

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in India During the Year 1960-61
(Rs in lakhs)

Sl No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	3,776 33	2 582 82	68 4
2	Municipalities	1,982 73	1,192 80	60 2
3	Notified/Town Area Committees	26 47	9 99	37 7
4	ALL URBAN LOCAL BODIES	5,785 53	3 785 61	65 4

Data relate to some of the local bodies only

CORPORATION

TABLE No. 1

Income, Expenditure and Surplus/Deficit of Municipal Corporation in India During the Year 1960-61
(Rs in lakhs)

Sl No	Name of the Corporation	Income	Expenditure	Surplus/Deficit
1	2	3	4	5
1	Greater Bombay	1,670 56	1 510 86	+159 70
2	Calcutta	759 14	712 05	+ 47 09
3	Delhi	719 95	880 59	-160 64
4	Madras	494 80	393 90	+100 90
5	Ahmedabad	413 61	360 84	+ 52 77
6	Hyderabad	124 68	105 54	+ 19 14
7	Bangalore	181 73	158 41	+ 23 32
8	Kanpur	202 02	183 40	+ 18 62
9	Nagpur	170 69	249 35	- 78 66
10	Poona	170 83	175 97	- 5 14
11	Lucknow	101 07	101 75	- 0 68
12	Varanasi	100 58	76 69	+ 23 89
13	Agra	72 87	57 96	+ 14 91
14	Allahabad	81 02	85 64	- 4 62
15	Indore	71 21	71 21	—
16	Patna	77 31	63 38	+ 13 93
17	Gwalior	32 43	27 84	+ 4 59
18	Jabalpur	52 48	58 74	- 6 26
19	Trivandrum	18 79	18 89	- 0 10
20	Chandernagore	10 69	11 12	- 0 43
All Corporations		5,526 46	5,304 13	- 222 33

TABLE No. 2

Break-up of Ordinary Income of Municipal Corporation in India During the Year 1960-61

(Rs in lakhs)

Sl No	Name of the Corporation	Tax Revenue	Non-tax Revenue	Ordinary Grants	Total Ordinary Income
1	2	3	4	5	6
1	Greater Bombay	1 401 08 (84 0)	266 79 (16 0)	2 69 (—)	1 670 56 (100 0)
2	Calcutta	479 61 (63 2)	174 85 (23 1)	104 68 (13 7)	759 14 (100 0)
3	Delhi	456 35 (63 4)	74 87 (10 4)	188 73 (26 2)	719 95 (100 0)
4	Madras	336 65 (68 0)	103 44 (21 9)	54 71 (11 1)	494 80 (100 0)
5	Ahmedabad	340 08 (82 2)	47 68 (11 6)	25 85 (6 2)	413 61 (100 0)
6	Hyderabad	97 97 (75 4)	14 56 (11 6)	16 15 (13 0)	124 68 (100 0)
7	Bangalore	139 19 (76 6)	22 59 (12 4)	19 95 (11 0)	181 73 (100 0)
8	Kanpur	121 08 (59 9)	49 63 (24 6)	31 31 (15 5)	202 02 (100 0)
9	Nagpur	122 95 (71 2)	31 58 (19 0)	16 16 (9 8)	170 69 (100 0)
10	Poona	128 48 (75 2)	26 42 (15 5)	15 93 (9 3)	170 83 (100 0)
11	Lucknow	63 46 (62 8)	18 87 (18 7)	18 74 (18 5)	101 07 (100 0)
12	Varanasi	54 96 (54 6)	13 18 (13 0)	32 44 (32 4)	100 58 (100 0)
13	Agra	47 60 (65 3)	11 57 (15 9)	13 70 (18 8)	72 87 (100 0)
14	Allahabad	47 92 (59 1)	14 46 (17 9)	18 64 (23 0)	81 02 (100 0)
15	Indore	57 04 (79 4)	11 84 (17 4)	2 33 (3 2)	71 21 (100 0)
16	Patna	32 22 (41 7)	8 93 (11 5)	36 16 (46 8)	77 31 (100 0)
17	Gwalior	21 26 (65 3)	5 11 (15 9)	6 06 (18 8)	32 43 (100 0)
18	Jabalpur	41 13 (78 5)	5 66 (10 6)	5 69 (10 9)	52 48 (100 0)
19	Trivandrum	12 22 (65 0)	4 34 (23 1)	2 23 (11 9)	18 79 (100 0)
20	Chandernagore	4 47 (41 7)	1 81 (17 1)	4 41 (41 2)	10 69 (100 0)
All Corporations		4,001 72 (72 7)	908 18 (16 4)	616 56 (10 9)	5 526 46 (100 0)

TABLE No 3
Tax Structure of Municipal Corporation in India During the Year 1960-61

(Rs. in lakhs)											
Sl No	Name of the Corporation	Property Tax	Service Tax	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Coll Tax	Miscellaneous	Total Tax Income	
1	2	3	4	5	6	7	8	9	10	11	
1	Greater Bombay	642.89 (45.9)	562.56 (40.2)	123.22 (8.8)			64.27 (4.6)		8.14 (0.5)	1,401.08 (100.0)	
2	Calcutta	433.50 (90.4)	0.68 (0.1)			38.08 (7.9)	5.29 (1.2)		2.06 (0.4)	479.61 (100.0)	
3	Delhi	127.99 (28.0)	124.38 (27.3)		118.36 (26.1)		26.92 (5.8)	0.01 ()	58.69 (12.8)	456.35 (100.0)	
4	Madras	85.13 (25.3)	129.12 (38.3)		2.13 (0.6)	18.73 (5.6)	1.85 (0.5)		99.69 (29.7)	336.65 (100.0)	
5	Ahmedabad	136.98 (40.3)	70.73 (20.8)	128.68 (37.8)			0.01 ()		3.68 (1.1)	340.08 (100.0)	
6	Hyderabad	36.98 (39.4)	14.94 (15.9)	26.81 (28.5)		2.16 (2.3)	7.75 (8.2)	0.44 (0.5)	4.89 (5.2)	93.99 (100.0)	
7	Bangalore	17.09 (12.3)	40.68 (29.3)	47.22 (33.9)		1.31 (0.9)	1.63 (1.2)	0.71 (0.5)	30.52 (21.9)	139.19 (100.0)	
8	Kanpur	34.00 (28.1)	23.24 (19.2)	1.55 (1.3)	29.75 (24.6)		3.29 (2.7)	29.25 (24.1)		121.08 (100.0)	
9	Nagpur	12.69 (10.3)	36.98 (30.1)	69.68 (56.7)			1.81 (1.5)		1.79 (1.4)	122.95 (100.0)	
10	Poona	35.91 (27.9)	15.99 (12.4)	71.27 (55.6)			3.38 (2.6)		1.93 (1.5)	128.48 (100.0)	
11	Lucknow	14.95 (23.6)	15.06 (23.7)	0.69 (1.1)	29.34 (46.2)	0.11 (0.2)	2.84 (4.5)		0.47 (0.7)	63.46 (100.0)	
12	Varanasi	6.21 (11.3)	11.10 (20.2)	34.47 (62.7)			0.84 (1.5)	0.21 (0.4)	2.13 (3.9)	54.96 (100.0)	
13	Agra	6.73 (14.1)	11.93 (25.1)	0.82 (1.7)	11.15 (23.4)		0.82 (1.7)	15.63 (32.8)	0.52 (1.2)	47.60 (100.0)	

14	Allahabad	8 92 (18 6)	11 90 (24 8)	23 08 (48 2)	2 05 (4 3)	0 11 (0 2)	1 21 (2 5)	0 47 (1 0)	0 18 (0 4)	47 92 (100 0)
15	Indore	9 93 (17 4)	6 26 (11 0)	40 85 (71 6)	—	—	—	—	—	57 04 (100 0)
16	Patna	13 14 (40 8)	17 35 (53 8)	—	—	0 91 (2 8)	0 34 (1 1)	—	0 48 (1 5)	32 22 (100 0)
17	Gwalior	2 61 (12 3)	0 27 (1 2)	16 19 (76 2)	1 01 (4 7)	0 43 (2 0)	0 48 (2 3)	0 27 (1 3)	—	21 26 (100 0)
18	Jabalpur	—	10 17 (24 7)	30 08 (73 2)	—	—	0 81 (2 0)	0 07 (0 1)	—	41 13 (100 0)
19	Trivandrum	7 69 (62 9)	—	—	—	2 06 (16 8)	0 01 (0 1)	0 01 (0 1)	2 45 (20 1)	12 22 (100 0)
20	Chandernagore	1 49 (33 4)	2 03 (45 5)	—	—	0 24 (5 3)	0 10 (2 2)	0 61 (13 6)	—	4 47 (100 0)
All Corporations		1,634 83 (40 9)	1,105 37 (27 6)	614 61 (15 4)	193 79 (4 8)	64 14 (1 6)	123 65 (3 1)	47 71 (1 2)	217 62 (5 4)	4,001 72 (100 0)

Figures in bracket denote percentages

TABLE No. 4
Pattern of Revenue Expenditure of Municipal Corporations in India During the Year 1960-61
 (Rs in lakhs)

Sl No	Name of the Corporation	General Administration & Collection of Revenue	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure
1	2	3	4	5	6	7	8	9	10	11
1	Greater Bombay	57 62 (5 0)	707 28 (62 0)	110 82 (9 7)	146 16 (12 8)	56 42 (4 9)	62 61 (5 6)	1,141 51 (75 6)	369 35 (24 4)	1,510 86 (100 0)
2	Calcutta	210 86 (31 9)	179 60 (27 1)	82 93 (12 5)	31 88 (4 8)	20 56 (3 1)	135 83 (20 6)	661 66 (92 9)	50 39 (7 1)	712 05 (100 0)
3	Delhi	62 33 (8 2)	422 66 (55 4)	42 18 (5 5)	181 48 (23 8)	33 14 (4 3)	20 59 (2 8)	762 38 (86 6)	118 21 (13 4)	880 59 (100 0)
4	Madras	30 74 (8 4)	160 78 (44 1)	25 18 (6 9)	69 79 (19 2)	54 66 (15 0)	23 27 (6 4)	364 42 (92 5)	29 48 (7 5)	393 90 (100 0)
5	Ahmedabad	40 70 (14 6)	119 69 (43 0)	23 39 (8 4)	63 39 (22 7)	29 46 (10 5)	2 30 (0 8)	278 93 (77 3)	81 91 (22 7)	360 84 (100 0)
6	Hyderabad	40 47 (38 3)	40 95 (38 8)	8 80 (8 3)	0 29 (0 3)	13 99 (13 3)	1 04 (1 0)	105 54 (100 0)	—	105 54 (100 0)
7	Bangalore	13 63 (8 8)	89 25 (57 7)	12 05 (7 8)	5 97 (3 9)	33 81 (21 8)	—	154 71 (97 7)	3 70 (2 3)	158 41 (100 0)
8	Kanpur	11 85 (6 8)	67 26 (38 5)	21 09 (12 0)	30 65 (17 6)	14 34 (8 3)	29 31 (16 8)	174 50 (95 1)	8 90 (4 9)	183 40 (100 0)
9	Nagpur	17 02 (6 9)	101 59 (41 2)	11 57 (4 7)	42 57 (17 3)	58 61 (23 8)	14 94 (6 1)	246 30 (98 8)	3 05 (1 2)	249 35 (100 0)
10	Poona	23 41 (16 6)	50 19 (35 7)	8 83 (6 2)	32 66 (23 2)	20 78 (14 8)	4 80 (3 5)	140 67 (80 0)	35 30 (20 0)	175 97 (100 0)
11	Lucknow	8 08 (9 6)	30 02 (35 6)	5 67 (6 7)	17 13 (20 3)	3 70 (4 4)	19 78 (23 4)	84 38 (83 0)	17 37 (7 82)	101 75 (100 0)
12	Varanasi	7 69 (10 3)	32 63 (43 9)	3 29 (4 4)	10 64 (14 3)	9 37 (12 6)	10 76 (14 5)	74 38 (97 0)	2 31 (3 0)	76 69 (100 0)

13	Agra	6 18 (12 3)	23 84 (47 5)	2 75 (5 5)	3 29 (6 6)	0 96 (1 9)	13 12 (26 2)	50 14 (86 5)	7 82 (13 5)	57 96 (100 0)
14	Allahabad	3 53 (4 5)	24 71 (31 6)	2 28 (2 9)	10 53 (13 5)	9 74 (12 5)	27 39 (35 0)	78 18 (91 3)	7 46 (8 7)	85 64 (100 0)
15	Indore	9 99 (14 5)	30 74 (44 6)	3 93 (5 7)	10 61 (15 4)	9 51 (13 8)	4 15 (6 0)	68 93 (96 8)	2 28 (3 2)	71 21 (100 0)
16	Patna	1 83 (2 9)	33 72 (53 3)	0 61 (1 0)	7 09 (11 2)	5 69 (8 7)	14 44 (22 9)	63 38 (100 0)	NA	63 38 (100 0)
17	Gwalior	6 73 (26 0)	11 91 (46 1)	1 29 (5 0)	—	5 89 (22 9)	—	25 82 (92 8)	2 02 (7 2)	27 84 (100 0)
18	Jabalpur	5 38 (19 3)	25 46 (43 9)	3 48 (6 0)	12 89 (22 2)	5 68 (9 8)	5 07 (8 8)	57 96 (98 7)	0 78 (1 3)	58 74 (100 0)
19	Trivandrum	2 86 (15 7)	9 01 (49 5)	2 29 (12 6)	0 11 (0 6)	2 87 (15 9)	1 04 (5 7)	18 18 (96 2)	0 71 (3 8)	18 89 (100 0)
20	Chandernagore	0 89 (8 0)	3 69 (33 2)	0 48 (4 3)	5 29 (47 6)	0 37 (3 3)	0 39 (3 6)	11 11 (99 9)	0 01 (0 1)	11 12 (100 0)
All Corporations		561 79 (12 3)	2,165 58 (47 5)	372 91 (8 2)	682 42 (15 0)	389 55 (8 5)	390 83 (8 5)	4,563 08 (86 0)	741 05 (14 0)	5,304 13 (100 0)

Figures in bracket denote percentages

TABLE No 5

Per Capita Analysis of Revenue Structure of Municipal Corporation in the Year 1960-61

Sl No	Name of the Corporation	(Amount in Rs)		
		Ordinary Income	Tax Income	Ordinary Grants
1	2	3	4	5
1	Greater Bombay	40 24	33 74	0 06
2	Calcutta	25 91	16 39	3 58
3	Delhi	34 91	22 13	9 15
4	Madras	28 61	19 47	3 16
5	Ahmedabad	35 97	29 63	2 25
6	Hyderabad	11 14	8 76	1 44
7	Bangalore	20 08	15 38	2 20
8	Kanpur	22 93	13 74	3 55
9	Nagpur	26 50	19 09	2 51
10	Poona	28 57	21 48	2 66
11	Lucknow	16 99	10 67	3 15
12	Varanasi	21 35	11 67	6 89
13	Agra	15 77	10 30	2 97
14	Allahabad	19 67	11 63	4 52
15	Indore	18 03	15 67	0 59
16	Patna	21 24	8 85	9 93
17	Gwalior	10 77	7 06	2 01
18	Jabalpur	17 79	13 94	1 93
19	Trivandrum	7 83	5 09	0 93
20	Chandernagore	15 96	6 67	6 58
All Corporation		27 96	20 24	3 12

TABLE No 6

Per Capita Break-up of Revenue Expenditure of Municipal Corporations During the Year 1960-61

Sl No	Name of the Corporation	(Amount in Rs)				
		Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works
1	2	3	4	5	6	7
1	Greater Bombay	36 39	17 05	2 67	3 52	1 36
2	Calcutta	24 33	6 14	2 83	1 09	0 70
3	Delhi	42 71	20 50	2 05	8 80	1 61
4	Madras	22 78	9 29	1 45	4 03	3 16
5	Ahmedabad	31 37	10 41	2 03	5 51	2 56
6	Hyderabad	9 43	3 65	0 78	0 02	1 25
7	Bangalore	17 50	9 86	1 33	0 66	3 74
8	Kanpur	20 82	7 63	2 39	3 48	1 63
9	Nagpur	38 72	15 77	1 80	6 61	9 10
10	Poona	29 43	8 39	1 48	5 46	3 47
11	Lucknow	17 10	5 05	0 95	2 88	0 62
12	Varanasi	16 28	6 93	0 70	2 26	1 99
13	Agra	12 55	5 16	0 60	0 71	0 21
14	Allahabad	20 79	6 00	0 55	2 56	2 36
15	Indore	18 03	7 78	0 99	2 68	2 41
16	Patna	17 41	9 26	0 16	1 94	1 55
17	Gwalior	9 25	3 96	0 43	—	1 96
18	Jabalpur	19 91	8 63	1 18	4 37	1 93
19	Trivandrum	7 87	3 76	0 96	0 04	1 20
20	Chandernagore	16 60	5 51	0 72	7 90	0 55
All Corporations		26 83	10 95	1 89	3 45	1 97

TABLE No. 7

*Percentage of Tax Collection to Demand of Municipal Corporation in
1960-61*

Sl No	Name of the Corporation	Total tax Demand	Total tax collection	Percentage of collection to demand
1	2	3	4	5
1	Greater Bombay	1,951 98	1,391 24	71 27
2	Calcutta (56-57)	626 89	397 50	63 41
3	Delhi (63-64)	355 00	164 00	46 2
4	Madras	280 19	233 37	83 11
5	Ahmedabad	298 10	221 05	74 14
6	Hyderabad	—	—	—
7	Bangalore	N A	N A	N A
8	Kanpur	N A	N A	N A
9	Nagpur	95 25	54 12	57 31
10	Poona	74 70	57 75	77 31
11	Lucknow	N A	N A	N A
12	Varanasi	N A	N A	N A
13	Algra	34 71	18 11	52 2
14	Alahabad	22 23	20 81	93 61
15	Indore	N A	N A	N A
16	Patna	N A	N A	N A
17	Gwalior	N A	N A	N A
18	Jabalpur	13 07	10 00	76 51
19	Trivandrum	18 12	11 45	63 19
20	Chandernagore	5 49	3 42	62 23
All Corporations		3,776 33	2,582 82	68 41

ANDHRA PRADESH

1 According to 1961 census Andhra Pradesh had a population of 359.83 lakhs which gave an overall density of 339 persons per square mile as against the all-India average of 370. The urban population of the State was 62.75 lakhs constituting 17.4 per cent of the total population as compared to 18% obtainable in the whole country. The total urbanised area of the State was 1,446 square miles which cover 1.4 per cent of the entire State—the all-India average being 1.3 per cent. The overall density in the entire urbanised areas was 4,340 persons per square mile, the corresponding all-India figure being 5,305 persons per square mile. The density figures indicate that the urban areas of Andhra Pradesh are comparatively less densely populated.

2 The census has listed 235 Urban Centres out of which only 120 or 48% were having some form of urban local government, the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, population living therein and the type of urban local government in each class of town is given in *Table No. 1*. A perusal of the table shows that about two thirds of class IV and V and all class VI towns are having rural local bodies which shows that urban local bodies are mainly confined with class III towns and above. The municipal legislation under contemplation proposes to retain municipalities in towns having not less than 25 thousand population. The town municipalities which were in existence in 1960-61, it is understood, have all been abolished.

3 The municipalities in Andhra are governed by the Andhra Pradesh District Municipalities Act, City and Town Municipalities in the Telengana area are governed by the Hyderabad District Municipalities Act, 1956 and the only corporation is governed by the Hyderabad Municipal Corporation Act, 1955. To consolidate the laws relating to municipalities a Bill called the Andhra Pradesh Municipalities Bill, 1963 has been introduced in the State legislature.

4.1 The Bill under consideration proposes to make the following taxes obligatory [*vide* Sec. 81(1)(a)]

- i) A property tax,
- ii) A profession tax,
- iii) A tax on carriage and carts,
- iv) A tax on animals and,
- v) A duty on certain transfer of properties (Sec. 82) in the form of a surcharge on the duty imposed under the Indian Stamp Act, 1899.

The advertisement tax has been listed as discretionary.

4.2 The property tax may comprise of a tax for general purposes, a water and drainage tax for the service provided or to be provided, a lighting tax and a scavenging tax.

Basis of Valuation—A distinction has been made in the levy of this tax on owner-occupied houses and rented houses. The former are to be assessed on the capital value and the latter on the annual rental value. For the properties covered under the Rent Control Act the annual rental value is not to exceed the annual amount of rent so fixed. According to the Bill "All furniture and all plants and machinery contained

or situated in or upon any building or land shall be included in determining the valuation" (Sec 87 3) The explanation to this Section provides that "an area not exceeding three times the plinth area of the building including its site shall be deemed to be adjacent premises occupied as an appurtenant to the building, and assessed to tax in accordance with the provisions of this section, and the area, if any, in excess of the said limit shall be deemed to be bound not occupied by or adjacent and appurtenant to such building and the tax shall be levied thereon". The Bill proposes to exempt places used for worship, and educational purposes, charitable hospitals and dispensaries, "Choultries", monuments, burning and burial grounds, properties whose capital value does not exceed four hundred rupees and properties whose annual rental value is less than thirty six rupees

4 3. For the assessment of profession tax, the companies and persons liable for payment of the tax are proposed to be divided into fifteen classes on the basis of yearly income and the maximum yearly tax leviable on each class is prescribed in Schedule II of the Bill The range of variation as prescribed is from Rs 4 to Rs 250 per annum

4 4 The duty on transfers of property is to be levied in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899 specified on the sale of immovable property not exceeding five per centum on the amount

5 During the year 1960-61 the total ordinary income of all urban local bodies was 583 19 lakhs and the revenue expenditure amounted to Rs 492 12 lakhs both giving a surplus of Rs 91 07 lakhs This indicates that the finances of urban local bodies in the year 1960-61 were in a sound position On an average the municipal corporation was saving about 15 4%, a municipality about 15 5% and town area committee about 20 6% of their ordinary income Further, it is also noticed from the table that the average income of a municipality was Rs 6 59 lakhs while the expenditure was Rs 5 57 lakhs—the all-India figures being Rs 4 27 lakhs and Rs 3 95 lakhs, the corresponding figures for town area committee being Rs 0 33 lakhs and Rs 0 26 lakhs

6 The revenue pattern of urban local bodies is given in *Table No 3* A significant point to note regarding grants is that its importance is greatest in municipalities, next in the municipal corporation and the least is in notified/town area committees This belies the general notion that the higher the form of the urban local body the lesser the dependence on grants About the income pattern of each type of local bodies it can be said that municipalities and notified/town area committees are having a well diversified revenue pattern

7 An attempt has been made in *Table No 4* to present the broad break up of ordinary income of urban local bodies It is disclosed by the data given in the table that during the last 10 years the income pattern has been deteriorating (Data for Hyderabad State taken for the year 1950-51) Tax income which contributed about 77% of total ordinary income now accounts for only 62% showing a fall of 15% while the proportion of grants has increased from 5% in 1950-51 to 19% in 1960-61 The proportion of income from non-tax resources excluding grants has remained stationary at about 19% during the last 10 years This indicates that revenues from the taxes placed at the disposal of urban local bodies are not keeping pace with the requirements or are inelastic and hence local bodies have to depend increasingly on grants

8 From the tax structure of urban local bodies it is noticed that all the municipalities are levying property tax tax on animals and vehicles The service taxes are being levied by about 52% Tax on trades and callings by 73% and Education

cess by about 42%. Amongst the town area committees, the levy of property tax and tax on animals and vehicles is universal while service taxes are being levied by only one. The tax on trades and callings is being levied by 42 per cent of them. A perusal of *Table No 5* showing the tax structure of urban local bodies indicates that the property tax, including service taxes, constitutes the main item of revenues i.e., about 68% of the total tax income. There is a variation in the relative importance of property taxes (including service taxes) in the tax pattern of the municipal corporation, municipalities and notified/town area committees. In municipalities it accounts for 75% of the total income, in municipal corporation about 55% and in notified/town area committees only about 35%. Octroi is being levied only by the municipal corporation where it accounts for over 1/4th of the tax income. None of the municipalities and notified/town area committees is levying octroi. Tax on trades and callings is of some significance in the municipal corporation but in municipalities and notified/town area committees the revenues from this tax are meagre. The yield from tax on animals and vehicles constitutes a minor source of income in all the urban local bodies. Miscellaneous taxes which account for about 16% of the total income of all urban local bodies vary in importance viz., it is an insignificant source in municipal corporation but constitutes 60% of tax income in notified/town area committees. This indicates that minor taxes play quite an important role in the tax revenues of notified/town area committees and municipalities.

9 A review of expenditure pattern of urban local bodies given in *Table No 6*, shows that expenditure on public health occupies the foremost place in the finances of all urban local bodies. Education ranks second in importance in spite of the fact that the corporation and notified/town area committees do not provide any educational facilities. The municipalities spend about 1/3rd of their total ordinary expenditure on this service. Next in importance is expenditure on general administration and collection of revenues on which about 16% of the total ordinary expenditure is spent. Amongst the different forms of local bodies it varies greatly accounting for about 35% in corporation, 29% in notified/town area committees and only 9% in municipalities. On an average it is presumed that expenditures on this head should not be more than 10% of the total ordinary expenditure. The high proportion of expenditure on this head is an annual phenomenon. The next important item of expenditure is public works which mostly means maintenance of roads and it accounts for about 11% of the total ordinary expenditure. In between the various types of urban local bodies the percentage of expenditure on this head is more or less uniform. Then comes public safety and convenience accounting for about 7%. The figure regarding repayment of loans indicates that of the total revenue expenditure of Rs 492 lakhs, about 2% or 10 lakhs have been paid as debt charges. During this particular year there was no repayment of loan in corporation. Of the total revenue expenditure of municipalities and notified/town area committees about 3% and 4% was being incurred for repayment of loans which indicates that the debt liability of them is not high.

10 It is seen from *Table No 7* that during the year 1960-61 the urban local bodies were having a per capita income of Rs 12.15 per annum out of which the per capita tax income was Rs 7.53—the all-India average being Rs 17.23 and Rs 10.61 respectively. The amount received in the shape of grants-in-aid was Rs 2.30 per capita as compared to Rs 2.32 for all-India, Rs 2.32 was being raised from non-tax resources the all-India average from this source being Rs 4.30 per capita. An interesting point emerging from *Table No 7* (which shows details of per capita income and expenditure of different types of urban local bodies) is that the per capita ordinary income of municipalities is more than that of the municipal corporation but its tax income is less. This is because of the fact that primary education is being looked after by the municipalities for which they are getting grants to some extent from the State Government and thus resulting in lower per capita ordinary

income It is also seen that between the corporation and municipalities the difference between per capita ordinary income and tax income is not much It is perceived from the per capita expenditure of different urban local bodies that expenditure incurred by the corporation and municipalities is more or less the same if allowance is made for the expenditure on education But it is interesting to note that municipalities are incurring higher expenditure on public health than the corporation while on public works the per capita expenses of the corporation are greater by 10 paise only The per capita figures of notified/town area committees indicate that the only function which they are performing to some extent is public health *i e*, mostly sanitation

11 In 1960-61, the urban local bodies have been raising Rs 12 15 per capita as compared to Rs 23 23 of the State Government which shows that an individual pays about 50% of what he gives to the State Government, to urban local bodies also During the last 10 years the total ordinary income has risen from Rs 2·80 to Rs 13 75, tax income from Rs 2 20 to Rs 9 56 and grants-in-aid from Rs 0·14 to Rs 2 90 Non-tax revenues have increased from Rs 0 46 to Rs 2·32 This tremendous growth of per capita income from all sources is due to the fact that in 1950-51 Hyderabad was a part 'C' State whose status had changed only recently from that of a princely State Since most of the functions were being performed by the State Government (Nizam's regime) very few tax powers were delegated to the urban local bodies and hence their low per capita income

TABLE No. 1
Classwise Distribution of Urban Areas and Population According to Type of Local Bodies in Andhra Pradesh During the Year 1960-61

Sl No	Local Body/Class	Class I		Class II		Class III		Class IV	
		No	Population	No	Population	No	Population	No	Population
1	Municipal Corporations	1	11 18 (44 0)	5	6	7	8	9	10
2	Municipalities	10	14 23 (56 0)	6	4 06 (100 0)	38	12 08 (100 0)	12	2 03 (54 4)
3	Notified/Town Area Committees	—	—	—	—	—	—	14	1 70 (45 6)
4	Cantonments	—	—	—	—	—	—	—	—
5	All Urban Areas, Having Urban Local Bodies	11	25 41 (100 0)	6	4 06 (66 7)	38	12 08 (79 3)	26	3 73 (36 6)
6	Urban Areas not Having Urban Local Bodies	—	—	3	2 03 (33 3)	13	3 15 (20 7)	47	6 46 (63 4)
7	All Urban Areas	11	25 41 (100 0)	9	6 09 (100 0)	51	15 23 (100 0)	73	10 19 (100 0)

Table No. 1—Contd

Sl No	Local Body/Class	Class V		Class VII		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporation.	—	—	—	—	1	11 18 (23 7)
2	Municipalities	1 (3 7)	0 10 (5 0)	—	—	67 (62 0)	32 50 (68 7)
3	Notified/Town Area Committees	26 (96 3)	1 91 (95 0)	—	—	40 (37 1)	3 61 (7 6)
4	Cantonments	—	—	—	—	—	—
5	All Areas having Urban Local Bodies	27 (37 5)	2 01 (36 1)	—	—	108 (48 4)	47 29 (75 5)
6	Urban areas not having any form of Urban Local Government	45 (62 5)	3 56 (63 9)	7 (100 0)	0 17 (100 0)	115 (51 6)	15 37 (24 5)
7	All Urban Areas	72 (100 0)	5 57 (100 0)	7 (100 0)	0 17 (100 0)	223 (100 0)	62 66 (100 0)

Figures in brackets denote percentages

According to Central Council of Local Self-Government Publication there were 52 notified/town area committees (Town Municipalities) but 1961 Census show only 40 of them as urban areas

TABLE No 2

Income and Expenditure of Urban Local Bodies in Andhra Pradesh During the Year 1960-61

(Rs in lakhs)

Sl. No	Urban Local Bodies	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporations	124 68 (124 68)	105 54 (105 54)	+19 14 (+19 14)
2	Municipalities	441 31 (6 59)	372 92 (5 57)	+68 30 (1 02)
3	Notified/Town Area Committees	17 20 (0 33)	13 66 (0 26)	+3 54 (+0 07)
4	All Urban Local Bodies	583 19 (4 86)	492 12 (4 10)	+91 07 (+0 76)

Figures in brackets denote average per local body

TABLE No 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Andhra Pradesh During the Year 1960-61

(Rs in lakhs)

Sl. No	Nature of Revenues	Urban Local Bodies				State Governments
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	93 97 (75 4)	255 55 (57 9)	12 04 (70 0)	361 56 (62 0)	5,554 00 (66 3)
2	Non tax Revenues Excluding Grants-in aid	14 56 (11 6)	92 59 (21 0)	4 01 (23 3)	111 16 (19 1)	1,755 00 (20 9)
3	Grants-in-aid	16 15 (13 0)	93 17 (21 1)	1 15 (6 7)	110 47 (18 9)	1,051 00 (12 8)
4	Total Ordinary Income	124 68 (100 0)	441 31 (100 0)	17 20 (100 0)	583 19 (100 0)	8,360 00 (100 0)

Figures in brackets denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Andhra Pradesh During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Government	
		Position in 1950-51	Position in 1960-61	Position as in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	76.5	62.0	76.4	66.3
2	Non-tax Revenues Excluding Grants-in-aid	18.4	19.1	N A	20.9
3	Grants-in-aid	5.1	18.9	N A	12.8
4	Total Ordinary Income	100.0	100.0	100.0	100.0

'TABLE No 5
Tax structure of Urban Local Bodies in Andhra Pradesh During the Year
1960-61

1900-01

(Rs in lakhs)

Sl No	Urban Local Body	Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	36 98 (39 4)	14 95 (15 9)	26 81 (28 5)	—	2 16 (2 3)	7 75 (8 2)	0 44 (0 5)	4 89 (5 2)	93 97 (100 0)
2	Municipalities	120 65 (47 2)	70 84 (27 7)	—	—	8 35 (3 3)	9 11 (3 6)	—	46 60 (18 2)	255 55 (100 0)
3	Notified/Town Area Committees	4 14 (34 4)	0 02 (0 2)	—	—	0 13 (1 1)	0 60 (5 0)	—	7 15 (59 3)	12 04 (100 0)
4	All Urban Local Bodies	161 77 (44 7)	85 80 (23 7)	26 81 (7 4)	—	10 64 (2 9)	17 46 (4 9)	0 44 (0 1)	58 64 (16 3)	361 56 (100 0)

Figures in brackets denote percentages

TABLE No. 6
Tax structure of Urban Local Bodies in Andhra Pradesh During the Year 1960-61
 (Rs in lakhs)

Sl No	Urban Local Body	Ordinary Expenditure								Repayment of loans	Total Revenues Expenditure
		General Admin & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure			
1	2	3	4	5	6	7	8	9	10	11	
1	Municipal Corporations	40 47 (38 3)	40 95 (38 8)	8 80 (8 3)	0 29 (0 3)	13 99 (13 3)	1 04 (1 0)	105 54 (100 0)	—	105 54 (100 0)	
2	Municipalities	32 68 (8 9)	157 02 (43 3)	25 47 (6 9)	106 35 (29 2)	37 03 (10 2)	4 51 (1 5)	363 06 (97 3)	9 86 (2 7)	372 92 (100 0)	
3	Notified/Town Area Committees	3 82 (29 1)	6 55 (50 1)	1 21 (9 7)	—	0 92 (7 1)	0 62 (4 0)	13 12 (96 4)	0 54 (3 6)	13 66 (100 0)	
4	All Urban Local Bodies	76 97 (15 9)	204 52 (42 5)	35 48 (7 3)	106 64 (24 1)	51 94 (10 7)	6 17 (0 2)	481 72 (97 8)	10 40 (2 2)	492 12 (100 0)	

Figures in brackets denote percentages

TABLE No. 7

Per Capita Income and Expenditure of Urban Local Bodies in Andhra Pradesh During the Year 1960-61

Sl. No.	Urban Local Body	Revenues			Expenditure			
		Ordinary Income	Tax Income	Ordinary Grants	Revenues Expenditure	Public Health	Public Safety & Convenience	Education Public Works
1	2	3	4	5	6	7	8	9 10
1	Municipal Corporations	11 14	8 76	1 44	9 43	3 65	0 78	0 02 1 25
2	Municipalities	13 75	7 96	2 90	11 62	4 89	0 79	3 31 1 15
3	Notified/Town Area Committees	3 66	2 56	0 24	2 91	1 39	0 25	— 0 19
4	All Urban Local Bodies	12 15	7 53	2 30	10 26	4 26	0 73	2 22 1 08

TABLE No. 8

Per Capita Incidence of Ordinary Tax Income and Grants-in-aid of Municipalities and State Government in Andhra Pradesh During the Year 1960-61

Sl No	Nature of revenues	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	2 80	13 75	13 85	23 23
2	Tax Income	2 20	7 96	10 59	15 44
3	Grants-in-aid	0 14	2 90	N.A	2 92

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in Andhra Pradesh During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	N A	N A	N A
2	Municipalities	279 77	199 61	71 34
3	Notified/Town Area Committees	2 12	1 57	74 06
4	All Urban Local Bodies	281 89	201 18	71 37

ASSAM

1 According to 1961 Census Assam had a population of 1 19 crores which gives an overall density of 252 persons per square mile as against the all-India average of 370. The urban population of the State was 9 21 lakhs constituting 7 7 per cent of the total population as compared to 18% obtainable in the whole country. The total urbanised area of the State was 116 square miles which cover only 0 2 per cent of the entire State—the all-India average being 1 3 per cent. The overall density in the entire urbanised area was 7,870 persons per square mile, the corresponding all-India density being 5,305 persons per square mile. It is observed that though the urbanisation in the State is low the urban areas are quite densely populated.

2 The Census has listed 61 urban centres out of which 45 or 74% were having some form of urban local government, the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, population living therein and the type of urban local government in each class is given in *Table No 1*. A perusal of the table shows that nearly 1/3rd of class IV and class V towns were not having urban form of local self government, while the proportion of class VI towns under urban local bodies was quite high.

3 There are only two types of urban local bodies namely, Municipal Boards and Town Area Committees both of which are governed by the Assam Municipal Act 1956. According to the Act the obligatory functions are —

- i) Removal of sewerage and rubbish from all public places, undertaking of public health, work for eradication of mosquitoes,
- ii) Vaccination and inoculation,
- iii) Registration of births and deaths,
- iv) In the event of the prevalence of an infectious disease provision of medicines, appliances etc. and
- v) Provision of sufficient supply of drinking water.

The discretionary functions as prescribed are —

- i) Provision and maintenance of public latrines and urinals,
- ii) Undertaking of compost making schemes,
- iii) Provision of fire extinguishing facilities,
- iv) Provision and maintenance of burial and burning grounds,
- v) Establishment and maintenance of dispensaries, hospitals, maternity houses and child welfare centres etc. and
- vi) Provision and maintenance of sufficient and satisfactory system of public drains.

4 The Act does not make any distinction between obligatory and discretionary taxes and as such all the taxes are of discretionary nature. They are —

- i) A tax on holding assessed on the annual rental value,
- ii) A water tax, lighting tax, latrine tax and a drainage tax assessed on the annual rental value of holding,
- iii) Tax on private markets.

- iv) Tolls on bridges,
- v) Betterment fee on holdings,
- vi) Duty on transfer of property at the rate of 1% of the amount of the consideration, and
- vii) Any other tax which the State Government is empowered to levy

No minimum or maximum is prescribed for the levy of any tax based on the annual valuation of holding

5. During the year 1960-61 the total ordinary income of all urban local bodies was Rs 74 09 lakhs and the revenue expenditure amounted to Rs 52 90 lakhs resulting in a surplus of Rs 21 19 lakhs on revenue account. This shows that the budgetary position of urban local bodies was sound. The average income of a municipality was Rs 3 79 lakhs while the expenditure was only Rs 2 77 lakhs—the comparative all-India figures being Rs 4 27 lakhs and Rs 3 95 lakhs. The corresponding figures for a town area committee was Rs 0 36 lakhs and Rs 0 21 lakhs respectively while the country wide average for them was Rs 0 39 lakhs and Rs 0 34 lakhs respectively. On an average a municipality was saving about 26% and a town area committee about 43% of its ordinary income. The average income of a municipality about a decade back in the State was Rs 1 19 lakhs and its expenditure was also of the same order. During the last ten years the income has risen by an annual rate of 21 9 per cent while the expenditure has increased by 13 5% only.

6. The revenue pattern of urban local bodies is given in *Table No 3*. A perusal of the table shows that urban local bodies were getting about 47% of their income from tax revenues and grants-in-aid accounted for about 34% indicating the importance of the latter in the finances of local bodies. On comparing the revenue pattern of urban local bodies with the revenue structure of the State Government, it is noticed that there is no significant difference. The grants-in-aid are also an important source in the State revenues which may be due to the comparative backwardness of the State economy and other special considerations. Amongst the urban local bodies it is found that there is a significant difference in the composition of the revenue structure. In municipalities, tax revenues are important but in town area committees grants-in-aid constitute the biggest source.

7. On comparing the existing revenue structure of urban local bodies and State Government with the one prevalent about a decade back, it is noticed (from *Table No 4*) that the percentage of tax revenues has declined in both the cases—the decrease being more pronounced in the State finances. Non-tax revenues in the case of urban local bodies have declined in their proportion by nearly half, while grants-in-aid have improved their proportion from 8% in 1951 to about 32% in 1961. It is evident from the change in the revenue pattern of urban local bodies that they are becoming increasingly dependent on grants-in-aid.

8. From the tax structure of urban local bodies it is noticed that all the municipalities are levying property tax, service taxes, tax on animals and vehicles but the tax on trades and callings (though not explicitly mentioned in the Act) is being levied by 50% of them. Though there is a provision for levy of a duty on transfer of property and betterment levy, none of the local bodies is levying them. 33% of town area committees did not impose any service tax and tax on animals and that nearly 33% and 66% of them are not levying property tax and service taxes respectively. Tax on animals and vehicles is being levied by only 33% of them and none is levying tax on trades and callings. Property tax alongwith service taxes constitute the main source of tax income and the tax on animals and vehicles which ranks

next contributes about 4% only. Income from other taxes namely, tax on trades and callings, toll tax etc., is insignificant. On comparing the tax pattern of municipalities and town area committees, the only difference found is in the relative importance of property tax and the service taxes—the latter being more important in municipalities while in town area committees the former is predominant.

9 A review of the expenditure pattern of urban local bodies, given in *Table No 6*, shows that debt charges account for only 2.4% of the total revenue expenditure. Over half of the ordinary expenditure is spent on public health, education accounts for a nominal percentage because primary education etc., is being provided by the State Government. As between the municipalities and town area committees, it is noticed that the difference in the expenditure pattern mostly relates to general administration and public works. Municipalities are spending about 13% of their total ordinary expenditure on general administration and collection while the percentage incurred by town area committees is nearly twice that of municipalities. Similarly public works absorb a much higher proportion in town area committees than in municipalities. But municipalities are spending higher proportion of expenditure on public health and public safety and convenience as compared to town area committees.

10 During the year 1960-61, the urban local bodies were having a per capita income of Rs 9.94 per annum out of which the per capita tax income was about Rs 4.70—the all-India average being Rs 17.23 and Rs 10.61 respectively. The amount received in the shape of grants-in-aid was Rs 3.39 per capita as against Rs 2.32 for all-India the remaining Rs 1.85 was being raised from non-tax resources, the all-India average from it being Rs 4.30 per capita. The per capita income of municipalities was nearly three times that of the town area committees and the amount raised by municipalities in the shape of per capita tax income was about four-fold. The per capita revenue expenditure of urban local bodies was Rs 5.74 only out of which Rs 3.09 was spent on public health—the corresponding all-India figures being Rs 16.20 and 5.86 respectively. The per capita expenditure of municipalities, as compared to per capita ordinary income, was also three times that of a town area committee. It is evident that urban local bodies, in Assam, as observed from the per capita figures, are raising much less revenues and are also spending little as compared to the amount raised and spent by urban local bodies in the country as a whole.

11 On comparing the per capita data of urban local bodies and State Government for the years 1950-51 and 1960-61, it is noticed (from *Table No 8*) that the per capita incidence of ordinary income as well as tax income has remained more or less stagnant in the case of urban local bodies. The State Government during the last 10 years has nearly doubled its per capita incidence of ordinary income, but its tax incidence has remained stationary. This shows that the State Government in 1960-61 was deriving more income from other sources namely, grants-in-aid and non-tax revenues as compared to 1950-51.

TABLE No. 1
Classwise Distribution of Urban Areas and the Population According to Type of Local Bodies in Assam During the Year 1960-61

Sl No	Local Body/Class	Class I		Class II		Class III		Class IV		(Population in lakhs)
		No	Population	No	Population	No	Population	No	Population	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporations	—	—	—	—	—	—	—	—	—
2.	Municipalities	1 (100 0)	1 01 (100 0)	2 (100 0)	1 30 (100 0)	8 (100 0)	2 36 (100 0)	3 (37 5)	0 44 (40 0)	—
3	Notified/Town Area Committees	—	—	—	—	—	—	4 (50 0)	0 55 (50 0)	—
4	Cantonments	—	—	—	—	—	—	1 (12 5)	0 11 (10 0)	—
5	All Areas Having Urban Local Bodies	1 (100 0)	1 01 (100 0)	2 (100 0)	1 30 (100 0)	8 (80 0)	2 36 (81 4)	8 (66 7)	1 10 (67 1)	—
6.	Urban Areas not Having Any Form of Urban Local Govt	—	—	—	—	2 (20 0)	0 54 (18 6)	4 (33 3)	0 54 (32 9)	—
7	All Urban Areas	1 (100 0)	1 01 (100 0)	2 (100 0)	1 30 (100 0)	10 (100 0)	2 90 (100 0)	12 (100 0)	1 64 (100 0)	—

Figures in brackets denote percentages

Table No 1—Contd

Sl No	Local Body/Class	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	—	—	—	—	—
1	Municipal Corporations	2	0 18 (14 3)	1	0 04 (11 4)	17	5 33 (72 2)
1	Municipalities	(12 5)	1 08 (85 7)	(11 1)	0 31 (88 6)	26*	1 94 (26 3)
2	Notified/Town Area Committees	14 (87 5)	—	8 (88 9)	—	1 (2 3)	0 11 (4 5)
3	Notified/Town Area Committees	—	—	—	—	—	—
1	Entirement	16 (66 7)	1 26 (67 4)	9 (81 8)	0 35 (83 3)	44 (73 3)	7 38 (80 7)
5	All Areas Having Urban Local	8 (33 3)	0 61 (32 6)	2 (18 2)	0 07 (16 7)	16 (26 7)	1 76 (19 3)
6	Urban Areas not Having Any Form of Urban Local Govt	—	—	—	—	—	—
7	All Urban Areas	24 (100 0)	1 87 (100 0)	11 (100 0)	0 42 (100 0)	60 (100 0)	9 14 (100 0)

Figures in brackets denote percentages

*According to Central Council of Local Self Government publication there were 27 Notified/Town Area Committees but 1961 Census shows only 26 of them as urban areas

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Assam During the Year 1960-61
(Rs in lakhs)

Sl No	Type of Urban Local Body	Ordinary Income	Revenues Expenditure	Deficit or Surplus
1	2	3	4	5
1	Municipal Corporations	—	—	—
2	Municipalities	64.45 (3.79)	47.14 (2.77)	+17.31 (+1.02)
3	Notified/Town Area Committees	9.64 (0.36)	5.76 (0.21)	+3.88 (+0.15)
4	All Urban Local Bodies	74.09 (1.68)	52.90 (1.20)	+21.19 (+0.48)

Figures in brackets denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Assam During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenue	Urban Local Bodies				State Government
		Municipal Corporation	Municipalities	Notified/Town Area Committees	Total	
1	2	3	4	5	6	7
1	Tax Revenues	—	32.03 (50.0)	3.04 (31.6)	35.07 (47.3)	1,712.00 (52.4)
2	Non-tax Revenues Excluding Grants-in-aid	—	12.05 (17.8)	1.72 (17.7)	13.77 (18.5)	625.00 (19.1)
3	Grants-in-aid	—	20.37 (32.2)	4.88 (50.7)	25.25 (34.1)	932.00 (28.5)
4	Total Ordinary Income	—	64.45 (100.0)	9.64 (100.0)	74.09 (100.0)	3,269.00 (100.0)

Figures in brackets denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Assam During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenue	Urban Local Bodies		State Governments	
		Position as found by T.E.C (1950-51)	Position found by the Committee (1960-61)	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	55.6	50.0	71.1	52.4
2	Non-tax Revenues Excluding Grants-in-aid	35.9	17.8	N A	19.1
3	Grants-in-aid	8.5	32.2	N A	28.5
4	Total Ordinary Income	(100.0)	(100.0)	(100.0)	(100.0)

TABLE No. 5
Tax Structure of Urban Local Bodies in Assam During the Year 1960-61

Sl No	Urban Local Body	Property tax	Service taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll tax	Miscellaneous	Total tax Income
1	2	3	4	5	6	7	8	9	10	11
1.	Municipal Corporations	—	—	—	—	—	—	—	—	—
2	Municipalities	13 47 (42 0)	16 44 (50 3)	—	—	0 64 (2 3)	1 28 (4 6)	0 20 (0 8)	—	—
3	Notified/Town Area Committees	2 34 (77 5)	0 46 (15 2)	—	—	—	0 10 (4 3)	0 14 (3 0)	—	32 03 (100 0)
4.	All Urban Local Bodies	15 81 (45 1)	16 90 (48 2)	—	—	0 64 (1 8)	1 38 (3 9)	0 34 (1 0)	—	3 04 (100 0)
										35 07 (100 0)

Figures in brackets denote percentages

TABLE No. 6
Expenditure of Urban Local Bodies in Assam During the Year 1960-61

Sl No	Urban Local Body	Ordinary Expenditure							Repayment of Loans	Total Revenue Expenditure
		General Admn & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure		
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporation	—	—	—	—	—	—	—	—	—
2	Municipalities	5 89 (12 8)	25 87 (56 3)	3 37 (7 3)	1 40 (3 1)	2 62 (5 7)	6 78 (14 8)	45 93 (97 4)	1 21 (2 6)	47 14 (100 0)
3	Notified/Town Area Committees	1 42 (25 0)	2 62 (46 1)	0 12 (2 1)	0 12 (2 1)	0 76 (13 4)	0 64 (11 3)	5 68 (98 6)	0 08 (1 4)	5 76 (100 0)
4	All Urban Local Bodies	7 31 (14 2)	28 49 (55 2)	3 49 (6 8)	1 52 (2 9)	3 38 (6 5)	7 42 (14 4)	51 61 (97 6)	1 29 (2 4)	52 90 (100 0)

Figures in brackets denote percentages

TABLE No. 7

Per Capita Income and Expenditure of Urban Local Bodies in Assam During the Year 1960-61

Sl No	Urban Local Body	Revenue			Expenditure				
		Ordinary Income	Tax Income	Ordinary Grants	Revenues Expenditure	Public Health	Public Safety & Convenience	Education	Public Works
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporations	—	—	—	—	—	—	—	—
2	Municipalities	12 09	6 00	3 82	8 84	4 85	0 63	0 26	0 49
3	Notified/Town Area Committees	4 79	1 45	2 42	2 87	1 30	0 06	0 06	0 38
4	Urban Local Bodies	9 94	4 70	3 39	5 74	3 09	0 38	0 17	0 37

TABLE No. 8

Per Capita Incidence of Ordinary Tax Income and Grants-in-aid of Municipalities and State Government in Assam During the Year 1960-61

SL No	Nature of Revenue	Municipalities		State Government	
		Position found by T E C.	Position found by the Committee	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1. Ordinary Income	7 21	12 09	10 59	19 62
2. Tax Income	3 99	6 00	7 59	8 49
3. Grants-in-aid		0 62	3 82	N.A.	4 62

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in Assam During the Year 1960-61

(Rs in lakhs)				
SL No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1. Municipal Corporations	—	—	—
2. Municipalities	56 93	21 30	37 4
3. Notified/Town Area Committees	3 41	0 92	27 0
4. All Urban Local Bodies		60 34	22 22	36 8

BIHAR

1 According to 1961 Census Bihar had a population of 4.65 crores which gave an overall density of 691 persons per square mile as against the all-India average of 370. The urban population of the State was 39.14 lakhs constituting 8.4 per cent of the total population as compared to 18% obtainable in the whole country. The total urbanised area of the State was 789 square miles which cover only 1.2 per cent of the entire State—the all-India average being 1.3 per cent. The overall density in the entire urbanised area was 4,960 persons per square mile, the corresponding all-India figure being 5,305 persons per square mile. It is evident from these data that the level of urbanisation in the State is much below the all-India level and the urban centres are comparatively less densely populated.

2 The Census had listed 153 urban centres out of which 56% were having some form of urban local government, the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, population living therein and the type of urban local bodies in each class is given in *Table No 1*. A perusal of the table shows that from class IV onwards a large number of towns are having rural local bodies—the highest percentage (76%) being in class V towns.

3 The State boasts of all the main types of urban local government, viz., municipal corporation, municipalities and notified/town area committees. The municipal corporation of Patna is being governed by the Patna Municipal Corporation Act, 1961; and the municipalities and notified/town area committees by the Bihar and Orissa Municipal Act, 1922. The obligatory functions assigned to the municipalities, according to the Act, are —

- i) A reasonable provision for lighting, watering and cleansing of public streets and places and drains, abating nuisance,
- ii) Regulation of offensive and dangerous trades and callings,
- iii) Removal of undesirable and dangerous projections from the streets,
- iv) Construction and maintenance of streets, culverts, markets, slaughter houses, privies, drains, drainage and sewerage works, water supply etc.,
- v) Maintenance of cemeteries, crematoria and burning ghats,
- vi) Registration of births and deaths,
- vii) Vaccination and inoculation,
- viii) Maintenance of hospitals, dispensaries and veterinary hospitals,
- ix) Fire protection, and
- x) Primary education.

The discretionary functions are —

- i) Planning and building areas and acquisition of land for that.
- ii) Construction and maintenance of parks, gardens, museum, lunatic asylums, travellers rest houses, dairies, baths, bathing ghats, wells, dams and other works of public utility,
- iii) Reclaiming of unhealthy locality, securing of suitable localities for offensive and dangerous trades, and

iv) Undertaking census and other surveys etc

4 The Act does not make any distinction between obligatory and discretionary taxes and as such all the taxes, given below, are of discretionary nature —

- i) A tax on holdings, water tax, lighting tax and tax assessed on the annual value of holding,
- ii) A tax on the vehicles and animals,
- iii) A tax on the trades, professions, callings and employments etc ,
- iv) The taxes mentioned in (i), except the latrine tax, are leviable at a rate not exceeding 12½% in each case on the annual value of holdings, while latrine tax can be levied up to 7½% only Any holding which is used exclusively as a place of public worship, dharamshala, burning or burial ground, or having its annual value as less than Rs 6 will be exempted from the levy of holding tax

5 During the year 1960-61 the total ordinary income of all urban local bodies was Rs 342 79 lakhs and the revenue expenditure amounted to Rs 258 50 lakhs showing a surplus of Rs 84 29 lakhs It is evident that urban local bodies generally have balanced their budgets by curtailing expenditure on many essential items which will be noticed from their per capita expenses Further, it is also noticed from the table that the average income of a municipality was Rs 4 82 lakhs while the expenditure was only Rs 3 47 lakhs—the all-India average being Rs 4 27 lakhs and Rs 3 59 lakhs The corresponding figures for town area committees being Rs 0 96 lakhs and Rs 0 81 lakhs—while the country wide average for them was Rs 0 39 lakhs and Rs 0 34 lakhs respectively On an average a municipality was having a surplus of about 28% and a town area committee about 16% of their ordinary income The average income of a municipality about a decade back in the State was Rs 1 88 lakhs and the average expenditure Rs 1 72 lakhs which gives an annual growth rate of 15 6% and 10 2% for income and expenditure respectively It may be stated that the existing average income and expenditure of a municipality does not vary much from the all-India but the growth rate has been much above the all-India average The higher growth rate can be ascribed to the low average income and expenditure of municipalities which were in existence about 10 years ago

6 The revenue pattern of urban local bodies is presented in *Table No 3* A perusal of the data shows that they were getting about 49% of their income from tax revenues, and the grants-in-aid accounted for about 38%—indicating the preponderance of the latter in their finances A comparison of the revenue pattern of urban local bodies with that of the State Government shows that the composition differs significantly In the budget of the State Government taxation accounts for over 60%, non-tax revenues for about 25% and grants-in-aid only 14% which shows that as compared to urban local bodies the percentages of revenues from taxation and non-tax resources are much higher Amongst the various types of urban local bodies it is seen that, comparatively, municipalities derive a higher proportion of their ordinary income from taxation as compared to the municipal corporation and town area committees, while grants-in-aid contribute a larger share in the municipal corporation and town area committees than in municipalities The non-tax revenues play a significant role in the finances of municipalities which indicates that as compared to other types the finances of municipalities are well diversified

7 On comparing the existing revenue structure of urban local bodies and the State Government with what existed a decade back, it is noticed (from *Table No 4*) that the relative importance of tax revenues has declined in both cases—the decline being more obvious in the State finances In the case of urban local bodies the

percentage of contribution from non-tax resources has nearly halved while that of grants-in-aid has nearly doubled. This shows that as compared to 10 years ago the urban local bodies at present are relying more on grants-in-aid.

8. From the tax structure of individual urban local bodies, it is noticed that all the municipalities were levying tax on holdings, the water tax was being levied by 33% of them, lighting tax by about 11% and latrine tax by over 75% of them. Tax on trades and callings, as evident from the available data, was being levied by one out of eighteen municipalities. It is observed from the data given in State appendices that amongst town area committees, the percentage levying property tax was about 66%, water and lighting taxes were being levied by 13 of them, while the latrine tax by 40% of them, and profession tax by about 15% of them. From the data given in *Table No 5*, it is evident that property tax along with service taxes constitutes the main source of tax income. Tax on animals and vehicles which ranks next contributes only about 3%. This indicates that except property and service taxes the exploitation of other taxes is very insignificant. A comparison of property and service taxes in each type of local bodies indicates that the former accounts for larger revenues in municipalities and town area committees while in the corporation the latter predominates. This phenomenon may be due to non-availability of services in municipalities and town area committees. The profession tax which accounts for about 3% of tax income in the corporation constitutes a very insignificant percentage in municipalities. The town area committees derive about 1/5th of their tax revenues from tax on animals and vehicles.

9. A review of the expenditure pattern of urban local bodies, given in *Table No 6*, shows that debt charges constitutes about 3.5% in municipalities while in town area committees it is negligible. About 40% of the ordinary expenditure was being spent on public health. Education which is the next important item of expenditure absorbs about 1/4th. The remaining items in order of importance are public works, general administration and collection charges and public safety and convenience. It is significant to note that the expenditure on general administration and collection of revenues is quite low. Public health accounts for a higher percentage in the municipal corporation while in municipalities and town area committees, the proportionate outlay on education is greater. It is also noticed that the higher the form of urban local body, the lower the percentage of expenditure on account of general administration and collection charges.

10. During the year 1960-61, the urban local bodies of the State were having an average per capita income of Rs 10.86 out of which the tax income was Rs 5.34—the all-India average being Rs 17.23 and Rs 10.61 respectively. The amount received in the shape of grants-in-aid was Rs 4.10 as against Rs 2.32 of all-India, the remaining Rs 1.42 were being raised from non-tax resources—the all-India average being Rs 4.30 per capita. Among the various types of local bodies the per capita revenue of the municipal corporation was twice that of municipalities which in turn were having three times the income of town area committees. The per capita grants-in-aid was highest in municipal corporation and lowest in town area committees—which presents a very disquieting picture in the allocation system of grants-in-aid.

11. During the last 10 years there has been a large increase in the per capita incidence of State revenues,—including tax incidence—as compared to that of urban local bodies. The per capita State revenues have more than doubled from Rs 7 to about Rs 17 while those of urban local bodies have increased from Rs 6.42 to Rs 10.86. The maximum change in urban local bodies has been in the grants which have increased from Rs 1.47 in 1950-51 to Rs 4.10 per capita in 1960-61.

TABLE No. 1
Classwise Distribution of Urban Areas and the Populations According to Type of Local Bodies in Bihar During the Year 1960-61
 (Population in lakhs)

Sl No	Local Body/Class	Class I		Class II		Class III		Class IV	
		No	Population	No	Population	No	Population	No	Population
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporation	1	3 64 (28 1)	—	—	—	—	—	—
2	Municipalities	5	6 29 (43 5)	7 (100 0)	4 97 (100 0)	18 (66 7)	5 78 (68 6)	14 (46 7)	2 15 (48 2)
3	Notified/Town Area Committees	1	3 04 (23 4)	—	—	8 (29 6)	2 44 (29 0)	15 (50 0)	2 16 (48 4)
4	Cantonments	—	—	—	—	1 (3 7)	0 20 (2 4)	1 (3 3)	0 15 (3 4)
5	All Areas Having Urban Local Bodies	7	12 97 (100 0)	7 (100 0)	4 97 (100 0)	27 (84 4)	8 42 (85 0)	30 (56 6)	4 46 (59 7)
6	Urban Areas not Having any Urban Local Body	—	—	—	—	5 (15 6)	1 49 (15 0)	23 (43 4)	3 01 (40 3)
7	All Urban Areas	7 (100 0)	12 97 (100 0)	7 (100 0)	4 97 (100 0)	32 (100 0)	9 91 (100 0)	53 (100 0)	7 47 (100 0)

Figures in brackets denote percentages

Table No. 1—Contd

(Population in lakhs)

Sl No	Local Body/Class	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporation	—	—	—	—	1 (1 2)	3 64 (11 4)
2.	Municipalities	4 (36 4)	0 32 (34 8)	—	—	48 (55 8)	19 51 (61 2)
3	Notified/Town Area Committees	7 (63 6)	0 60 (65 2)	4 (100 0)	0 14 (100 0)	35 (40 7)	8 38 (26 3)
4	Cantonments	—	—	—	—	2 (2 3)	0 35 (1 1)
5	All areas Having Urban Local bodies	11 (23 9)	0 92 (25 6)	4 (50 0)	0 14 (45 2)	86 (56 2)	31 88 (81 3)
6	Urban areas not Having Urban Local Body	35 (76 1)	2 68 (74 4)	4 (50 0)	0 17 (54 8)	67 (43 8)	7 33 (18 7)
7	All Urban Areas	46 (100 0)	3 60 (100 0)	8 (100 0)	0 31 (100 0)	153 (100 0)	39 21 (100 0)

Figures in brackets denote percentages

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Bihar During the Year 1960-61
(Rs in lakhs)

Sl No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Deficit or Surplus
1	2	3	4	5
1	Municipal Corporation	77 31 (77 31)	63 38 ^c (63 38)	+13 93 (+13 93)
2	Municipalities	231 80 (4 82)	166 75 (3 47)	+65 05 (+1 35)
3	Notified/Towns Area Committees	33 68 (0 96)	28 37 (0 81)	+5 31 (+0 15)
4	All Urban Local Bodies	342 79 (4 00)	258 50 (3 00)	84 29 (+1 00)

Figures in brackets denote average per Local Body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Bihar During the Year 1960-61
(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Govt
		Municipal Corporation	Municipalities	Notified/Town Area Committees	All Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	32 22 (41 7)	121 57 (52 4)	14 88 (43 8)	168 67 (49 3)	4797 00 (61 0)
2	Non-tax Revenues Excluding Grants-in-aid	8 93 (11 5)	30 60 (13 3)	5 27 (5 7)	44 80 (13 1)	1,949 00 (24 8)
3	Grants in-aid	36 16 (46 8)	79 63 (34 3)	13 53 (40 5)	129 32 (37 6)	1,115 00 (14 2)
4	Total Ordinary Income	77 31 (100 0)	231 80 (100 0)	33 68 (100 0)	342 79 (100 0)	7,861 00 (100 0)

Figures in brackets denote percentages

TABLE No. 4

Percentage Distributions of Ordinary Income of Urban Local Bodies and State Government in Bihar During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	51 3	49 3	77 0	61 0
2	Non tax Revenues Excluding Grants in-aid	25 8	13 1	N A	24 8
3	Grants in aid	22 9	37 6	N A	14 2
4	Total Ordinary Income	100 0	100 0	100 0	100 0

TABLE No. 5
Tax Structure of Urban Local Bodies in Bihar During the Year 1960-61

Tax Breakdown by Urban Local Bodies during the year 2007-08 (Rs in lakhs)										
Sl No	Urban Local Body	Property Tax	Service Taxes	Octroi	Terminal tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporation	13 14 (40 8)	17 35 (53 8)	—	—	0 91 (2 8)	0 34 (1 1)	—	0 48 (1 5)	32 32 (100 0)
2	Municipalities	83 55 (68 7)	35 19 (29 6)	—	—	0 71 (0 6)	1 29 (1 0)	0 03 (—)	—	121 57 (100 0)
3	Notified/Town Area Committees	8 24 (56 2)	3 48 (23 8)	—	—	—	2 89 (19 8)	—	0 27 (0 2)	14 88 (100 0)
4	All Urban Local Bodies	104 93 (62 2)	56 82 (33 7)	—	—	1 62 (1 0)	4 52 (2 8)	0 03 (—)	0 75 (0 4)	168 67 (100 0)

Figures in brackets denote percentages.

TABLE No. 6
Expenditure of Urban Local Bodies in Bihar During the Year 1960-61

(Rs in Lakhs)

Sl No	Urban Local Body	Ordinary Expenditure						Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenues Expenditure
		General Admin & Collection of Revenues	Public Health	Public Safety	Education	Public Works					
		3	4	5	6	7	8		9	10	11
1	2										
1	Municipal Corporation	1 83 (2 9)	33 72 (53 3)	0 61 (1 0)	7 09 (11 2)	5 69 (8 7)	14 44 (22 9)		63 18 (100 0)	N/A	63 18 (100 0)
2	Municipalities	13 36 (8 3)	55 59 (34 6)	8 30 (5 2)	46 99 (29 2)	14 86 (9 2)	21 76 (13 5)		160 86 (96 5)	5 89 (3 5)	166 75 (100 0)
3	Notified/Town Area Committees	4 16 (14 8)	10 04 (35 7)	1 30 (4 6)	8 59 (30 5)	1 86 (6 6)	2 21 (7 8)		28 16 (99 3)	0 21 (0 7)	28 37 (100 0)
4	All Urban Local Bodies	19 35 (7 7)	99 35 (39 4)	10 21 (4 1)	62 57 (24 8)	22 41 (8 9)	38 41 (15 1)		252 20 (97 6)	6 10 (2 4)	258 30 (100 0)

Figures in brackets denote percentages

TABLE No. 7

Per Capita Income and Expenditure of Urban Local Bodies in Bihar During the Year 1960-61

Sl No.	Urban Local Bodies	Revenues			Expenditure			Public Safety & Convenience	Education	Public Work
		Ordinary Income	Tax Income	Ordinary Grants	Revenues Expenditure	Public Health				
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporation	21.24	8.85	9.93	17.41	9.26	0.16	1.94	1.55	
2	Municipalities	11.88	6.23	4.08	8.54	2.84	0.42	2.40	0.76	
3	Notified/Town Area Committees	4.02	1.77	1.61	3.38	1.19	0.15	1.02	0.22	
4	Urban Local Bodies	10.86	5.34	4.10	8.20	3.14	0.32	1.98	0.71	

TABLE No 8

Per Capita Incidence of Ordinary Tax Income and Grants-in-aid of Municipalities and State Government in Bihar During the Year 1960-61

Sl No	Nature of Revenues	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	6 42	11 88	7 14	16 92
2	Tax Income	3 14	6 23	5 50	10 32
3	Grants-in-aid	1 47	4 08	N.A.	2 40

TABLE No 9

Tax Demand and Collection of Urban Local Bodies in Bihar During the Year 1960-61

(Rs In lakhs)				
Sl No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporation	N.A.	N.A.	N.A.
2	Municipalities	23 70	2 14	9 0
3	Notified/Town Area Committees	6 52	2 47	37 9
4	All Urban Local Bodies	30 22	4 61	15 3

GUJARAT

1 According to the 1961 Census Gujarat had a population of 206 33 lakhs which gave an overall density of 286 persons per square mile as against the all-India average of 370. The urban population of the State was 53 17 lakhs constituting 25 8 per cent of the total population as compared to 18 per cent obtainable in the whole country. The total urbanised area of the State was 733 square miles which cover 1 0 per cent of the entire State—the all-India average being 1 3 per cent. The overall density in the entire urbanised area was 7,194 persons per square mile—the corresponding density for all-India being 5,305 persons per square mile. It may be concluded from the foregoing data that urbanisation in the State was higher than the all-India average and the urban centres were more densely populated than their counterparts in the country.

2 The Census had listed 181 towns/cities out of which about 82 per cent were having urban form of local government, the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, population living therein and the type of urban local bodies in each class is given in *Table No 1*. A perusal of the table shows that nearly 1/3rd of class V and VI towns were not having urban local government.

3 Among the different forms of urban local bodies, it is noticed that there was no notified/town area committee in the State. The only Municipal Corporation of Ahmedabad was governed by the Bombay Provincial Municipal Corporation Act, 1949. The municipalities were divided into two categories viz, municipal boroughs and municipal committees as in Maharashtra State. The State Government had appointed a Committee for rationalisation of municipal functions which submitted its report to the Government. A bill to consolidate and amend the law relating to the municipalities has been framed on the basis of the report and has been introduced in the legislature. The Bill envisages constitution of only one class of municipalities to be known as borough municipalities, which are to be established in towns having not less than twenty thousand population. The total number of municipalities on 1st January, 1964 was 59, since they have been abolished in towns having less than twenty thousand population. In order to effect as much decentralisation as possible, of Government functions, the Bill proposes to assign various functions to municipalities. The proposed Bill has divided the functions of the municipalities into 3 categories as under —

- i) Obligatory *vide* Section 82, 83 and 84
- ii) Discretionary *vide* Section 86
- iii) Agency functions, *vide* Section 88 and 93

The main obligatory, discretionary and agency functions can be briefly stated as under —

(i) Obligatory Functions — These functions are grouped under the following 5 Heads, viz, (a) Education, (b) Public Health and Sanitation (c) Medical Relief (d) Town Planning, Development and Public Works, and (e) General Administration

- a) *Education*—to establish and maintain pre-primary schools such as *balwadis*, *balmandirs*, primary schools etc. the introduction and promotion of the State policy of compulsory free primary education

- b) *Public Health and Sanitation*—water supply and drainage, sanitation, conservancy, vaccination, the control of epidemics and regulation of offensive and dangerous trades, watering and cleaning of public streets and other places, disposal of night soil etc
- c) *Medical Relief*—to establish and maintain or aid public hospitals, maternity and child welfare centres, family planning centres etc, public medical relief and special medical aid and accommodation for sick, in time of dangerous disease
- d) *Town Planning, Development and Public Works*—construction and maintenance of roads, markets, slaughter houses etc, improving agriculture including crop protection etc, accommodation for cattle or buffaloes preparation of Master Plan and town planning schemes and their implementation
- e) *General Administration*—lighting public streets, places and building, protecting life and property from fire, removing obstructions in public streets and places, erecting boundary marks, registering births, marriages etc

(ii) The Discretionary Functions are —

- a) *Education*—Playgrounds, theatres, libraries, reading rooms, social education etc
- b) *Public Health and Sanitation*—Disposal of sewerage, setting up of dairies
- c) *Public Works*—parks, gardens, lunatic asylums, dharamshallas, supply of electric energy, transport, housing etc
- d) *Agriculture and cooperation*—reclamation of waste land, construction of ware-houses etc

(iii) Agency Functions —These functions may be transferred by the State Government They are —

- a) Collection of land revenue,
- b) Functions and duties relating to Government under any enactment, which the State Legislature is competent to enact or otherwise in the executive power of the State and appear to relate to matters arising within a municipal borough and to be of an administrative character,
- c) Developmental functions which are performed by the following Departments, viz, Agriculture, Animal Husbandry, Public Health and Medical Relief, Public Works Department, Social Welfare, Revenue, Prohibition, Co-operatives, Cottage Industries and District Statistical Office

4 The proposed bill does not make any tax obligatory and all the following taxes are discretionary —

- i) A tax on buildings or lands to be based on the annual letting value, or the capital value, or a percentage of capital value,
- ii) A tax on all vehicles boats or animals used for riding, draught or burden,
- iii) A toll on vehicles and animals not liable to taxation under (ii),
- iv) An octroi,
- v) A tax on dogs,

- vi) A general sanitary cess,
- vii) A drainage tax,
- viii) A general water rate or a special water rates,
- ix) A lighting tax,
- x) A fee on pilgrims,
- xi) A special education cess,
- xii) A tax on sale of cattle,
- xiii) A betterment levy, and
- xiv) Any other tax which the State Government is empowered to levy

Further a municipality can apply to the Government for increasing the rate of stamp duty leviable under the Bombay Stamp Act, 1958 on various instruments of sale etc., to such extent as not to exceed ten per cent of the rate of duty. In addition the State Government after making due appropriations will allocate to each municipality an amount equal to ten per cent of the entertainment duty collected. The Bill also makes a novel provision according to which every municipality will have to contribute to the State Municipalities Fund every year a sum not exceeding five per cent of its income. The Fund has been created for granting loans to municipalities.

5 During the year 1960-61, the total ordinary income of all urban local bodies was Rs 1,069.64 lakhs and the revenue expenditure amounted to Rs. 1,136.38 lakhs, resulting in a deficit of Rs 66.74 lakhs on revenue account. In fact the gap was much higher but was narrowed by the surplus of the municipal corporation. On an average the income of a municipality was Rs 4.49 lakhs while the expenditure was Rs 5.31 lakhs—the corresponding all-India average being Rs 4.27 lakhs and Rs 3.95 lakhs. It is, thus, observed that though the income and expenditure of an average municipality was higher in Gujarat its financial position was not sound as its recurring expenditure exceeded income by about 20%. On comparing the existing income-expenditure data of a municipality with that obtainable 10 years ago it is noticed that while income had increased by an annual rate of about 5% the expenditure grew by about 10%.

6 The revenue pattern of urban local bodies given in *Table No 3*, shows that urban local bodies were mostly dependent on tax revenues. On comparing the local body revenue structure with that of State Government, it is noticed that tax revenues occupy the same place but the proportion of grants is greater in the former. Amongst the various forms of urban local bodies it is found that as compared to, the municipal corporation the municipalities were dependent more on non-tax revenues and grants-in-aid while the tax revenues were the main source, more than 80%, in the municipal corporation.

7 On comparing the existing revenue structure of the urban local bodies and the State Government with the one prevalent about a decade back, it is noticed (from *Table No 4*) that the relative percentage contributed by grants have declined in the former while in the latter the proportion of tax income had diminished. It may be concluded that municipalities are increasingly becoming dependent on their own resources.

8 From the tax structure of urban local bodies, it is noticed that taxes which were being levied by municipalities were octroi, taxes on lands and buildings, tax on vehicles and animals, tax on trades and callings, toll tax, service taxes, education tax, pilgrim tax, theatre tax, hotel tax and other miscellaneous taxes. The most important taxes exploited in 1960-61 were octroi and taxes on lands and buildings. From the data given in *Table No 5*, it is noticed that octroi which was being levied

practically by all local bodies, constituted the main source of tax income. Property tax (levied by about 22%) including the service taxes (levied by about 56%) was the next important source. Other taxes viz., profession tax, theatre tax and hotel tax which was being levied by 17%, 62% and 68% of the municipalities respectively constituted an insignificant source of tax revenues. As stated earlier, a new Bill to consolidate and amend the law relating to the municipalities in this State has been introduced by Government in the State Legislature. The said Bill in addition to the existing taxes provides for few new sources of income viz., tax on sale of cattle, betterment levy on lands or buildings under development schemes, share of entertainment tax and a surcharge on transfer of properties.

9 A review of the expenditure pattern of urban local bodies, given in *Table No 6*, shows that debt charges account for about 11% of the total revenue expenditure. Expenditure on public works tops the list, accounting for over one-third of the total ordinary expenditure. Public health which usually is the biggest item ranks second. General administration and collection of revenues, miscellaneous items, education, public safety and convenience are the other items in order of importance. The expenditure patterns of the municipal corporation and the municipalities are quite different. Debt charges account for over 22% of the revenue expenditure in the municipal corporation while in municipalities it constituted only about 5%. It is also seen that public health is given more importance in the municipal corporation but in municipalities the emphasis is on public works. Further, the municipalities, as compared to the corporation, are devoting a very negligible proportion of their expenditure to education.

10 During the year 1960-61 the urban local bodies were having a per capita income of Rs 21.34 out of which the tax income and ordinary grants, accounted for Rs 15.01 and Rs 2.15 respectively. On comparing the per capita revenues of municipalities in Gujarat State to the all-India average it is noticed that ordinary income, tax income and grants-in-aid in Gujarat amounted Rs 17.02, Rs 10.70 and Rs 2.13 respectively against the corresponding all-India averages of Rs 14.15, Rs 8.61 and Rs 2.15. It is seen that excepting grants-in-aid the per capita ordinary income and tax revenues in the State are higher than the all-India figures. Other points emerging from the data given in *Table No 7* are

- i) Per capita revenue expenditure of municipalities in Gujarat was higher than of their counterparts in the rest of India,
- ii) In spite of the higher per capita revenue expenditure, the expenditure on most of the essential municipal services viz., public health, education and public safety and convenience incurred by the municipalities was less than the all-India average,
- iii) Per capita expenditure of municipalities in Gujarat on public works is nearly six times the all-India average.

11 On comparing the per capita income of urban local bodies and the State Government for the years 1950-51 and 1960-61, it is noticed (from *Table No 8*) that the per capita incidence of ordinary income and tax revenues in case of municipalities had registered a growth but grants-in-aid had declined by 0.17 paise. The growth in tax income has not been as pronounced as in total ordinary income which indicates the non-tax revenues had increased substantially. The State Government increased its incidence of ordinary income by nearly Rs 8.00 i.e., by about 45% as compared to about 20% by municipalities. The growth in the State tax revenues is by about 40% as compared to about 12% in case of urban local bodies indicating that tax resources placed at the disposal of urban local bodies were not as elastic as those of the State Government.

TABLE No. 1

Classwise Distribution of Urban Areas and the Population According to Type of Local Bodies in Gujarat during the Year 1960-61

(Population in lakhs)

Sl No	Local Body/Class	Class I		Class II		Class III		Class IV	
		No	Population	No	Population	No	Population	No	Population
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporation	1 (16 7)	11 50 (51 0)	—	—	—	—	—	—
2	Municipalities	5 (83 3)	11 07 (49 0)	9 (100 0)	5 60 (100 0)	41 (100 0)	12 41 (100 0)	45 (100 0)	6 11 (100 0)
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—
4	Cantonments	—	—	—	—	—	—	—	—
5.	All Area Having Urban Local Bodies	6 (100 0)	22 57 (100 0)	9 (100 0)	5 60 (100 0)	41 (95 3)	12 41 (96 6)	45 (83 3)	6 11 (85 1)
6	Urban Areas not Having Urban Local Body	—	—	—	—	2 (4 7)	0 44 (3 4)	9 (6 7)	1 07 (14 9)
7	All Urban Areas	6 (100 0)	22 57 (100 0)	9 (100 0)	5 60 (100 0)	43 (100 0)	12 85 (100 0)	54 (100 0)	7 18 (100 0)

Table No I—Contd

Sl No	Local Body/Class	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporation	—	—	—	—	1	11 50 (22 9)
2	Municipalities	39 (87 5)	3 05 (97 8)	7 (87 5)	0 29 (93 5)	146 (98 0)	38 53 (76 9)
3	Notified/Town Area Committee	—	—	—	—	—	—
4	Cantonments	1 (2 5)	0 07 (2 2)	1 (12 5)	0 02 (6 5)	2 (1 3)	0 09 (0 2)
5	All Areas having Urban Local Bodies	40 (66 7)	3 12 (67 0)	8 (88 9)	0 31 (86 1)	149 (82 3)	50 12 (84 2)
6	Urban Areas not having Urban Local Body	20 (33 3)	1 54 (33 0)	1 (11 1)	0 05 (13 9)	32 (17 7)	3 10 (5 8)
7	All Urban Areas	60 (100 0)	4 66 (100 0)	9 (100 0)	0 36 (100 0)	181 (100 0)	53 22 (100 0)

Figures in bracket denote percentages

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Gujarat During the Year 1960-61

(Rs. in lakhs)

Sl No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporation	413.61 (413.61)	360.84 (360.84)	-52.77 (-52.77)
2	Municipalities	656.03 (4.49)	775.54 (5.31)	-119.51 (-0.82)
3	Notified Town Area Committees	—	—	—
4	All Urban Local Bodies	1 069.64 (7.28)	1 136.38 (7.73)	-66.74 (-0.45)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Gujarat During the Year 1960-61

(Rs. in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Government
		Municipal Corporation	Municipalities	Notified Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1.	Tax Revenues	340.08 (82.2)	412.48 (62.8)	—	752.56 (70.4)	3,787.00 (72.8)
2.	Non-tax Revenues Excluding Grants-in-aid	47.68 (11.6)	161.16 (24.6)	—	208.84 (19.5)	1 189.00 (22.9)
3.	Grants-in-aid	25.85 (6.2)	82.39 (12.6)	—	108.24 (10.1)	225.00 (4.3)
4	Total Ordinary Income	413.61 (100.0)	656.03 (100.0)	—	1 069.64 (100.0)	5,201.00 (100.0)

Figures in bracket denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Gujarat During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	68.8	70.4	77.1	72.8
2.	Non-tax Revenues Excluding Grants-in-aid	14.5	19.5	N A	22.9
3	Grants-in-aid	16.7	10.1	N A	4.3
4	Total Ordinary Income	100.0	100.0	100.0	100.0

TABLE No. 5

Tax Structure of Urban Local Bodies in Gujarat During the Year 1960-61

(Rs. in lakhs)

Sl. No.	Urban Local Body	Property Tax	Services Tax	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1.	Municipal Corporations	136.98 (40.3)	70.73 (20.8)	128.68 (37.8)	—	—	0.01 (—)	—	3.68 (1.1)	340.08 (100.0)
2.	Municipalities	14.75 (3.5)	32.09 (7.8)	323.92 (78.5)	1.91 (0.5)	0.09 (—)	10.54 (2.6)	0.40 (0.1)	28.18 (7.0)	412.48 (100.0)
3.	Notified/Town Committees	—	—	—	—	—	—	—	—	—
4.	All Urban Local Bodies	151.73 (20.1)	102.82 (13.6)	452.60 (60.2)	1.91 (0.3)	0.09 (—)	10.55 (1.4)	0.40 (0.1)	32.46 (4.3)	752.56 (100.0)

Figures in bracket denote percentages.

TABLE No 6
Expenditure of Urban Local Bodies in Gujarat During the Year 1960-61

(Rs in lakhs)

Sl No	Urban Local Body	Ordinary Expenditure						Total Ordinary Expenditure	Repay-ment of Loans	Total Revenue expenditure
		General Admin & Collec-tion of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscell-aneous			
	2	3	4	5	6	7	8	9	10	11
1										
1	Municipal Corporation	40 70 (14 6)	119 69 (43 0)	23 39 (8 4)	63 39 (22 7)	29 46 (10 5)	2 30 (0 8)	278 93 (77 3)	81 91 (22 7)	360 84 (100 0)
2	Municipalities	63 81 (8 7)	155 37 (21 2)	55 29 (7 5)	21 10 (2 9)	348 72 (47 5)	89 60 (12 2)	733 89 (94 6)	41 65 (5 4)	775 54 (100 0)
3	Notified/Town Committees	—	—	—	—	—	—	—	—	—
1	All Urban Local Bodies	104 51 (10 3)	275 06 (27 2)	78 68 (7 8)	84 49 (8 3)	378 18 (37 3)	91 90 (9 1)	1,012 82 (89 1)	123 56 (10 9)	1,136 38 (100 0)

Figures in bracket denote percentages

TABLE No. 7

Per Capita Income and Expenditure of Urban Local Bodies in Gujarat During the Year 1960-61

Sl No	Urban Local Body	Revenue			Expenditure				
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expendi- ture	Public Health	Public Safety & Conveni- ence	Education	Public Works
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporations	35 97	29 63	2 25	31 37	10 41	2 03	5 51	2 56
2	Municipalities	17 02	10 70	2 13	19 04	4 03	1 43	0 54	9 05
3	Notified / Town Area Committees	—	—	—	—	—	—	—	—
4	All Urban Local Bodies	21 34	15 01	22 15	22 71	5 51	1 57	1 68	7 55

TABLE No. 8

Per Capita Incidence of Ordinary Tax Income and Grants-in-aid of Municipalities and State Government in Gujarat During the Year 1960-61

Sl No	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	13 75	17 02	17 52	25 20
2	Tax Income	9 50	10 70	13 51	18 35
3	Grants-in-aid	2 30	2 13	N A	1 09

JAMMU & KASHMIR

1 As per Census 1961, the State had a population of 35.61 lakhs out of which 5.96 lakhs or 16.7 per cent were in urban areas. The density in the urban area was 5,051 persons per square mile. It is observed that urbanisation as well as the urban density in the State were slightly lower than the all-India average.

2. Out of the 43 urban centres, 35 were having some form of urban local government during the year under report. This consisted of 3 municipalities, 30 notified/town area committees and 2 cantonments. There was no corporation in the State. The 8 centres which did not have any urban government were all in class VI arcas and this was about one-third of the total urban areas in that class.

3 The municipalities and notified/town area committees are being governed by the following enactments —

- i) Jammu & Kashmir Municipal Act, 2008 (as amended in 1959)
- ii) Jammu & Kashmir Town Area Act, 2011 (as amended in 1960)

The duties of the local bodies are to provide, maintain and promote the amenities of the life of the community falling within their jurisdiction.

4 The taxes that were being levied by the municipalities were octroi and tax on animals & vehicles and those by notified/town area committees were property tax, "dharat" tax (a modified form of octroi), trade tax and tax on fairs.

5 The total ordinary income and revenue expenditure of the local bodies were Rs. 39.99 lakhs and Rs. 44.02 lakhs respectively resulting in a deficit of Rs. 0.10 lakhs. A notified/town area committee, on an average had an income and expenditure of Rs. 0.29 lakhs and Rs. 0.23 lakhs which were lower by nearly 30% from the all-India average.

6 For urban local bodies the major source of revenues was taxation from which they derived over 83% of their ordinary income. Grants constituted a very insignificant source (less than half per cent) while the non-tax revenues contributed about 16%. The State Government, on the contrary, derived over half of its revenues from non-tax resources and nearly 25% each from taxation and grants-in-aid.

7 The most important tax of the municipalities was octroi which contributed 98.1% of the total tax income, the balance coming from tax on animals & vehicles. From the details of Srinagar municipalities, it is noted that there was neither property tax nor service taxes. As regards notified/town area committees, 97.0% of the total tax income was from "dharat" tax and only 2.8% from property tax. Out of 9 notified/town area committees only one was levying property tax and the remaining eight were all imposing "dharat" tax.

8 Examining the expenditure structure, it could be seen that the most important head was public health in the case of municipalities and general administration & collection of revenues in the case of notified/town area committees. On public works and public safety and convenience also, a sizeable percentage of municipal fund was expended. The local bodies seem to have no significant part to play in the field of education. They were paying 15.9% of the total revenue expenditure.

towards debt charges, 17.8% in case of municipalities and 1.9% by notified/town area committees

9 The per capita income and expenditure of the municipalities were only Rs 7.88% and Rs 9.34% respectively, as against the all India level of Rs 14.15% and Rs 13.08% respectively. The per capita finances of the notified/town area committees of the State were, on an average, much higher than their counterparts at all-India level in spite of the fact that their average income and expenditure were lower by about 30% than the average obtainable for the entire country. The per capita figures for notified/town area committees of the State were Rs 5.59 and Rs 4.46 as against the all-India average of Rs 3.76 and Rs 3.23 respectively. It shows that municipalities in the State were having much lower per capita revenues but the position of notified/town area committees was much better than their counterparts in India.

10 From data given in *Table No 8*, it is seen that the per capita revenues of State Government were nearly five times more than that of municipalities and the per capita grants received by them amounted to Rs 9.88 as compared to only 3 paise in the case of municipalities and 11 paise of notified/town area committees. It shows that though the State Government was in receipt of substantial grants they were giving only a very insignificant amount to the municipalities and notified/town area committees.

TABLE No. 1
Classwise Distribution of Urban Area and the Population According to Type of Local Bodies in Jammu and Kashmir During the Year 1960-61

Sl No	Local Body/Class	Class I		Class II		Class III		Class IV		(Population in lakhs)
		No	Population	No	Population	No	Population	No	Population	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporation	—	—	—	—	—	—	—	—	—
2	Municipalities	2 (100 0)	3 87 (100 0)	—	—	—	—	1 (25 0)	0 10 (16 9)	—
3	Notified / Town Area Committees	—	—	—	—	1 (100 0)	0 21 (100 0)	3 (75 0)	0 49 (83 1)	—
4	Cantonments	—	—	—	—	—	—	—	—	—
5	All Area Having Urban Local Bodies	2 (100 0)	3 87 (100 0)	—	—	1 (100 0)	0 21 (100 0)	4 (100 0)	0 59 (100 0)	—
6	Urban Areas not Having Any Urban Local Body	—	—	—	—	—	—	—	—	—
7	All Urban Areas	2 (100 0)	3 87 (100 0)	—	—	1 (100 0)	0 21 (100 0)	4 (100 0)	0 59 (100 0)	—

Table No. 1—Contd

Sl. No.	Local Body/Class	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporation	—	—	—	—	—	—
2	Municipalities	—	—	—	—	3 (8 6)	3 97 (70 3)
3	Notified/Town Area Committees	4 (66 7)	0 28 (68 3)	22 (100 0)	0 57 (100 0)	30 (85 8)	1 55 (27 4)
4	Cantonments	2 (33 3)	0 13 (31 7)	—	—	2 (5 6)	0 13 (2 3)
5	All Area Having Urban Local Bodies	6 (100 0)	0 41 (100 0)	22 (73 3)	0 57 (64 8)	35 (81 4)	5 65 (94 8)
6	Urban Area is not Having any Urban Local Body	—	—	8 (26 7)	0 31 (35 2)	8 (18 6)	0 31 (5 2)
7	All Urban areas	6 (100 0)	0 41 (100 0)	30 (100 0)	0 88 (100 0)	43 (100 0)	5 96 (100 0)

Figures in bracket denote percentages

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Jammu and Kashmir During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus Deficit or
1	2	3	4	5
1	Municipal Corporation	—	—	—
2	Municipalities	31 32 (10 44)	37 10 (12 37)	—5 78 (—1 93)
3	Notified/Town Area Committees	8 67 (0 29)	6 92 (0 23)	+1 75 (+0 06)
4	All Urban Local Bodies	39 99 (1 23)	44 02 (1 33)	—4 03 (—0 10)

Figures in brackets denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Jammu and Kashmir During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Governments
		Municipal Corporation	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1.	Tax Revenues	—	26 73 (85 3)	6 54 (75 6)	33 27 (83 2)	383 00 (25 5)
2	Non-tax Revenues Excluding Grants-in-aid	—	4 59 (14 7)	1 96 (22 4)	6 55 (16 4)	767 00 (51 1)
3	Grants-in-aid	—	—	0 17 (2 0)	0 17 (0 4)	352 00 (23 4)
4	Total Ordinary Income	—	31 32 (100 0)	8 67 (100 0)	39 99 (100 0)	1502 00 (100 0)

Figures in brackets denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Jammu and Kashmir During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	N.A	83.2	N.A	25.5
2	Non-tax Revenues Excluding Grants-in-aid	N.A	16.4	N.A	51.1
3	Grants-in-aid	N.A	0.4	N.A	23.4
4	Total Ordinary Income	N.A	100.0	N.A	100.0

TABLE No. 5

Tax Structure of Urban Local Bodies in Jammu and Kashmir During the Year 1960-61

Sl No	Urban Local Body	(Rs in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Taxes on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1.	Municipal Corporations	—	—	—	—	—	—	—	—	—
2	Municipalities	—	—	26 23 (98 1)	—	—	0 50 (1 9)	—	—	26 73 (100 0)
3	Notified/Town Area Committees	0 17 (2 8)	—	—	—	0 01 (0 1)	—	—	6 36 (97 1)	6 54 (100 0)
4	All Urban Local Bodies	0 17 (0 5)	—	26 23 (78 8)	—	0 01 (—)	0 50 (1 6)	—	6 36 (19 1)	33 27 (100 0)

Figures in brackets denote percentages

Figures in brackets denote percentages

TABLE No. 6

Expenditure of Urban Local Bodies in Jammu and Kashmir During the Year 1960-61

Sl No	Urban Local Body	Ordinary Expenditure									Repay-ment of Loans	Total Revenue Expendi-ture
		General Admin & Collec-tion of Revenues	Public Health	Public Safety & Conveni-ence	Education	Public Works	Miscell-aneous	Total Ordinary Expendi-ture				
1	2	3	4	5	6	7	8	9	10	11		
1	Municipal Corporations	—	—	—	—	—	—	—	—	—		
2	Municipalities	4 98 (16 5)	12 79 (42 3)	3 29 (10 9)	—	8 42 (27 9)	0 74 (2 4)	30 22 (82 2)	6 88 (17 8)	37 10 (100 0)		
3	Notified/Town Area Committees	2 72 (40 0)	1 66 (24 4)	0 77 (11 3)	0 09 (1 5)	1 48 (21 8)	0 07 (1 0)	6 79 (98 1)	0 13 (1 9)	6 92 (100 0)		
4	All Urban Local Bodies	7 70 (20 8)	14 45 (39 0)	4 06 (11 0)	0 09 (0 2)	9 90 (26 8)	0 81 (2 2)	37 01 (84 1)	7 01 (15 9)	44 02 (100 0)		

Figures in brackets denote percentages

TABLE No. 7

*Per Capita Income and Expenditure of Urban Local Bodies in Jammu and Kashmir
During the Year 1960-61*

Sl No	Urban Local Body	Revenue				Expenditure					(Amount in Rs)
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expendi- ture	Public Health	Public Safety & Conveni- ence	Education	Public Works		
1	2	3	4	5	6	7	8	9	10		
1	Municipal Corporations	—	—	—	—	—	—	—	—	—	
2	Municipalities	7 88	6 73	—	9 34	3 22	0 82	—	2 12		
3.	Notified/Town Area Committees	5 59	4 21	0 11	4 46	1 07	0 49	0 05	0 95		
4	All Urban Local Bodies	7 24	6 02	0 03	7 97	2 61	0 73	0 05	1 79		

TABLE No. 8

Per Capita Incidence of Ordinary Tax Income and Grants-in-aid of Municipalities and State Government in Jammu and Kashmir During the Year 1960-61

Sl No	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	N.A	7 88	N A	42 17
2	Tax Income	N A	6 73	N A.	10 75
3	Grants-in aid	N A	—	N A	9 88

KERALA

1 According to the 1961 Census Kerala had a population of 169.04 lakhs which gives an overall density of 1,127 persons per square mile as against the all-India average of 370. The urban population of the State was 25.54 lakhs constituting 15.1 per cent of the total population as compared to 18 per cent obtainable in the whole country. The total urbanised area of the State was 432 square miles which cover about 2.9 per cent of the entire State—the all-India average being 1.3 per cent. The overall density in the entire urbanised areas was 5,919 persons per square mile—the corresponding all-India density being 5,305. It appears that in spite of being the most densely populated State, Kerala is less urbanised than the country as a whole.

2 The Census has listed 92 urban centres out of which only 29 or 32% of them were having urban local government, the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, population living therein and the type of urban local government in each class is given in *Table No. 1*. A perusal of the table shows that about 85% of the class IV and none of the class V and VI towns are having municipalities. It appears that municipalities have been established in places having not less than twenty thousand population. Recently a municipal corporation has been established in Calicut increasing the number of municipal corporations to two.

3 There are only two types of urban local bodies namely, municipal corporations and municipalities in the State. The corporations are governed by the respective City Municipal Acts and the municipalities by the Kerala Municipalities Act, 1960. A distinction has been made between the obligatory and discretionary functions of municipalities in the Act, according to which the obligatory functions are —

- i) Lighting, watering, scavenging and drainage public streets
- ii) Provision and maintenance of water supply for domestic use,
- iii) Provision and maintenance of public drains and latrines,
- iv) Scavenging,
- v) Maintenance of public streets
- vi) Provision of slaughter houses,
- vii) Provision of burial and burning grounds,
- viii) Registration of births and deaths,
- ix) Vaccination

4.1 The taxes placed at the disposal of the municipalities are all of discretionary nature. They are

- i) Property tax,
- ii) Tax on professions
- iii) Tax on entertainments,
- iv) Tax on animals vehicles (other than motor vehicles) and vessels
- v) Show tax
- vi) Tax on advertisement, and

vii) Duty on transfer of properties

According to Section 99(2), the minimum rates of tax for general purposes the lighting tax and the sanitary tax, based on the annual rental value, are fixed at 5%, 2% and 3% respectively and also the aggregate of these taxes should not exceed 25%. There were some variations in the rates prescribed for property tax and profession tax in a few cases. They are.

- 1) In the Trivandrum Municipal Corporation the maximum rate for property tax was 15% while in the Calicut Corporation (Municipality in 1960-61) the minimum and the maximum prescribed were 15% and 25% respectively
- ii) In the maximum rates of profession tax authorised by the respective Acts, there is a very substantial variation in the Travancore area—the maximum yearly tax payable by individual is fixed at Rs 550 while there is no such limit in the case of companies. In Cochin area no limit is imposed on the taxes payable by individuals or companies. These high rates which exceed the limit of Rs 250 laid down in Article 276 of the Constitution are allowed to continue as per the proviso to that article. Municipalities in Travancore-Cochin area established after the commencement of the Constitution and those in the Malabar area are bound by the Constitutional maximum limit of Rs 250 per annum

4.2 The property tax may comprise of (a) a tax for general purposes and (b) a service tax. The service taxes consist of (i) a water and drainage tax, (ii) lighting tax and (iii) a sanitary tax. The tax is to be assessed on the annual value of lands and buildings which shall be deemed to be the gross annual rent at which they may reasonably be expected to let, less a deduction, in the case of buildings, of ten per cent of such annual rent. In the case of Government building or any building not ordinarily let the gross annual rent of which cannot be estimated, the annual value of the premises shall be deemed to be six per cent of the total estimated value of the land and the estimated present cost of erecting the building after deducting depreciation. Machinery and furniture shall be excluded from valuation. The buildings and lands exempted from the levy of property tax are places used for public worship, choultries, ancient monuments, burning and burial grounds, and places whose annual value does not exceed Rs 60.

4.3 For the assessment of profession tax the assessee have been divided on the basis of their income. The maximum half yearly tax leviable on each class varies from Rs 3.00 (income Rs 600 to Rs 1,200) to Rs 125 (income over Rs 15,000).

4.4 The show tax is to be levied at the rate of Rs 2 for cinematograph exhibitions and Rs 5 for other types of shows.

4.5 The duty on transfer of property is leviable in the form of a surcharge on the duty imposed under the Kerala Stamp Act 1959, on every instrument of the description specified in Section 1251(b) of the Municipal Act, at rate not exceeding four per cent of the amount specified for each type of instrument.

5. During the year 1960-61, the total ordinary income of all urban local bodies was Rs 144.61 lakhs and the revenue expenditure amounted to Rs 147.96 lakhs. It is also noticed from Table No 2 that deficit occurred in the corporation as well as in municipalities which indicates that their financial position was not sound. The average income of a municipality was Rs 4.49 lakhs while the expenditure was Rs 4.60 lakhs the corresponding all-India figures being Rs 4.27 lakhs and Rs 3.95 lakhs. It is evident that on an average a municipality was incurring an annual deficit of about Rs 0.11 lakhs which was about 2.5% of its total ordinary revenues. The

average income of a municipality in the erstwhile Kerala State (Travancore Cochin) about a decade back was Rs 1 81 lakhs and the expenditure Rs 1 55 lakhs. In the last ten years the increase in expenditure (annual growth rate 15.5%) had outstripped the growth in income (annual increase 14.8%) which resulted in the current deficit.

6 The revenue pattern of urban local bodies given in *Table No 3*, indicates that income from taxation accounted for about 54% of their income and the contribution of grants was to the tune of about 14%. The non-tax revenue constituted quite a substantial source of income-generating about 32% of the total ordinary income as compared to about 21% of all-India average. On comparing the revenue pattern of urban local bodies with the revenue structure of the State Government, it is noticed that the State Government derived a higher proportion of their revenues for grants-in-aid while the urban local bodies were relying relatively more on non-tax revenues. Within the urban local bodies the corporation as compared to municipalities, depended more on its tax revenues.

7 On comparing the existing revenue structure of urban local bodies with that which existed about a decade back, it is noticed (from *Table No 4*) that percentage contribution of tax revenues had declined while non-tax revenues and grants-in-aid had improved. In the State revenues also tax revenues registered a fall in their percentage. The fall in the percentage of tax income at local and State level indicates that revenues from it have become inelastic in the State.

8 Property taxes (including service taxes) were being levied universally by all the municipalities, profession tax by 27 out of 28, advertisement tax by about 57% and entertainment tax by about 89%. Though there is a provision for levy of a duty on transfer of property, none of the local bodies was levying it. It is evident from the data given in *Table No 5* that property tax (which include income from service taxes also) constitutes the chief source of tax income accounting for about 70% of the total tax revenues. The next in importance was tax on trades and callings contributing about 15%. Amongst the miscellaneous taxes which include entertainment tax, advertisement tax, tax on animals and vehicles etc. the only important tax was entertainment tax. The revenue from it was sizeable—nearly equivalent to the proceeds of the tax on trades and callings. Between the tax structure of the municipal corporation and the municipalities, variation is found in the relative importance of miscellaneous taxes only—which are more important in the former due to higher proceeds from the entertainment tax.

9 A review of the expenditure pattern of urban local bodies given in *Table No 6*, shows that debt charges in the corporation and the municipalities absorbed nearly the same proportion of revenue expenditure. Expenditure on public health constituted the biggest item, the next being public safety and convenience. On education the outlay was very nominal since this was not the responsibility of the local bodies. Expenses incurred on public works, general administration and miscellaneous items were between 10% to 15% each of the ordinary expenditure which is normal. As between the corporation and the municipalities it is evident that the variation in the expenditure pattern chiefly relates to public health and public safety and convenience. The outlay on the former accounted for nearly half of the total expenditure while in the latter it was only one third. On public safety and convenience, municipalities were incurring one fourth of their total expenses while corporation was spending about one half.

10 During the year 1960-61 the urban local bodies were having a per capita income of Rs 8 94 per annum out of which the tax income was about Rs 4 85—the all-India average being Rs 17 23 and Rs 10 61 respectively. The amount received

in the shape of grants-in-aid was Rs 1 23 per capita and as against Rs 5 32 for all-India and the balance *i.e.*, about Rs 1 86 was being raised from non-tax resources, the all-India average for it being Rs 4 30. A significant point emerging from *Table No 7* is that municipalities were having a higher per capita income as compared to that of corporation. The per capita revenue expenditure amounted to Rs 9 15 out of which Rs 3 15 and Rs 2 14 were being spent on public health and public safety and convenience respectively. The corresponding all-India figures were Rs 16 20, Rs 5 86 and Rs 1 61. A comparison of per capita income and expenditure of municipalities in Kerala State with that of their counterparts at all-India level indicates that the incidence of total ordinary income and expenditure in Kerala State is much below the all-India average. To some extent the low expenditure can be ascribed to non provision of education by the local bodies. But it is seen that even the State per capita revenues as compared to other States are low which indicates that financial weakness is restricted not to urban local bodies only but it inherent in the entire State economy.

11. On comparing the existing per capita revenues of local bodies with that obtainable in 1950-51 it is noticed (from *Table No 8*) that the per capita incidence of ordinary income had increased considerably. The increase had been mostly in the non-tax revenues which had expanded from Rs 1 14 in 1950-51 to Rs 3 04 in 1960-61 while the growth in tax revenues and grants have been Rs 1 42 and Rs 0 81 respectively. It is also observed from the table that per capita incidence of State revenues had hardly appreciated in absolute amount during the last 10 years—the tax income has actually declined from Rs 9 60 to Rs 5 51.

TABLE No. 1

Classwise Distribution of Urban Areas and the Population According to Type of Local Bodies in Kerala During the Year 1960-61

Sl No	Local Body	Class I		Class II		Class III		Class IV		(Population in lakhs)
		No.	Population	No	Population	No	Population	No	Population	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporations	1 (25 07)	2 40 (34 8)	—	—	—	—	—	—	—
2	Municipalities	3 (75 0)	4 48 (65 2)	5 (100 0)	3 79 (100 0)	15 (100 0)	4 67 (100 0)	5 (100 0)	0 83 (100 0)	—
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—	—
4	Cantonments	—	—	—	—	—	—	—	—	—
5	All Areas Having Urban Local Bodies	4 (100 0)	6 88 (100 0)	5 (100 0)	3 79 (100 0)	15 (48 4)	4 67 (52 8)	5 (15 2)	0 83 (17 7)	—
6	Urban Areas not Having Any Urban Local Body	—	—	—	—	16 (51 6)	4 17 (47 2)	28 (84 8)	3 87 (82 3)	—
7	All Urban Areas	4 (100 0)	6 88 (100 0)	5 (100 0)	3 79 (100 0)	31 (100 0)	8 84 (100 0)	33 (100 0)	4 70 (100 0)	—

TABLE No. 1—*Contd*

Sl No	Local Body	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporations	—	—	—	—	1 (3.4)	2.40 (14.8)
2	Municipalities	—	—	—	—	28 (96.6)	13.77 (85.2)
3	Notified/Town Area Committees	—	—	—	—	—	—
4	Cantonments	—	—	—	—	—	—
5	All Areas Having Urban Local Bodies	—	—	—	—	29 (31.5)	16.17 (63.3)
6	Urban Areas not Having Any Urban Local Body	18 (100.0)	1.29 (100.0)	1 (100.0)	0.03 (100.0)	63 (68.5)	9.36 (36.7)
7	All Urban Areas	18 (100.0)	1.29 (100.0)	1 (100.0)	0.03 (100.0)	92 (100.0)	25.53 (100.0)

Figures in bracket denotes percentages

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Kerala During the Year 1960-61

Sl No	Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporations	18 79 (18 79)	18 89 (18 89)	—0 10 (—0 10)
2	Municipalities	125 82 (4 49)	129 07 (4 50)	—3 25 (—0 11)
3	Notified/Town Area Committees	—	—	—
4	All Urban Local Bodies	144 61 (4 98)	147 96 (5 10)	—3 35 (—0 12)

Figures in brackets denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Kerala During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Government
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	12 22 (65 0)	66 19 (52 6)	—	78 41 (54 2)	2,624 00 (59 4)
2	Non-Tax Revenues Excluding Grants-in-aid,	4 34 (23 1)	41 84 (33 3)	—	46 18 (31 9)	932 00 (21 1)
3	Grants-in-aid	2 23 (11 9)	17 79 (14 1)	—	20 02 (13 9)	864 00 (19 5)
4	Total Ordinary Income	18 79 (100 0)	125 83 (100 0)	—	144 61 (100 0)	4,420 00 (100 0)

Figures in brackets denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Kerala During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	63 4	54 2	65 2	59 4
2	Non-tax Revenues Excluding Grants-in-aid,	27 0	31 9	N A.	21 1
3	Grants-in-aid	9 6	13 9	N A.	19 5
4	Total Ordinary Income	100 0	100 0	100 0	100 0

TABLE No 5
Tax Structure of Urban Local Bodies in Kerala During the Year 1960-61

Sl. No.	Urban Local Body	(Rs in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	7 69 (62 9)	—	—	—	2 06 (16 8)	0 01 (0 1)	0 01 (0 1)	2 45 (20 1)	12 22 (100 0)
2	Municipalities	46 84 (70 8)	—	—	—	10 05 (15 2)	1 53 (2 3)	—	7 77 (11 7)	66 19 (100 0)
1	Notified/Town Area Committees	—	—	—	—	—	—	—	—	—
1	All Urban Local Bodies	54 53 (69 5)	—	—	—	12 11 (15 4)	1 54 (2 0)	0 01 (—)	10 22 (13 1)	78 41 (100 0)

Figures in brackets denote Percentages

TABLE No. 6
Expenditure of Urban Local Bodies in Kerala During the Year 1960-61

Sl No	Urban Local Body	(Rs in lakhs)									
		Ordinary Expenditure								Repay- ment of loans	Total Revenue Expendi- ture
		General Admn & Collec- tion of Revenues	Public Health	Public Safety & Conve- nience	Education	Public Works	Miscell- aneous	Total Ordinary Expendi- ture			
1	2	3	4	5	6	7	8	9	10	11	
1	Municipal Corporations	2 86 (15 7)	9 01 (47 7)	2 29 (12 6)	0 11 (0 6)	2 87 (15 8)	1 04 (5 6)	18 18 (96 2)	0 71 (3 8)	18 89 (100 0)	
2	Municipalities	15 12 (12 3)	41 94 (34 0)	32 43 (26 3)	0 83 (0 7)	17 69 (14 3)	15 32 (12 4)	123 33 (95 6)	5 74 (4 4)	129 07 (100 0)	
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—	—	
4	All Urban Local Bodies	17 98 (12 7)	50 95 (36 0)	34 72 (24 5)	0 94 (0 7)	20 56 (14 5)	16 36 (11 6)	141 51 (95 6)	6 45 (4 4)	147 96 (100 0)	
Figures in brackets denote percentages											

Figures in brackets denote percentages

TABLE No. 7
Per Capita Income and Expenditure of Urban Local Bodies in Kerala During the Year 1960-61

Sl. No.	Urban Local Body	Revenue			Expenditure				
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expenditure	Public Health	Public Safety	Education	Public Works
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporations	7.83	5.09	0.93	7.87	3.76	0.96	0.04	1.20
2	Municipalities	9.13	4.80	1.29	9.37	3.04	2.35	0.06	1.28
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—
4	All Urban Local Bodies	8.94	4.85	1.23	9.15	3.15	2.14	0.05	1.27

TABLE No. 8

Per Capita Incidence of Ordinary/Tax Income and Grants-in-aid of Municipalities and State Government in Kerala During the Year 1960-61

(Amount in Rs)

Sl No	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	5 00	9 13	14 73	15 52
2	Tax Income	3 38	4 80	9 60	5 51
3	Grants-in-aid	0 48	1 29	N A	5 11

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in Kerala During the Year 1960-61

(Rs. in lakhs)

Sl No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	18 12	11 45	63 2
2	Municipalities	70 24	41 00	59 8
3	Notified/Town Area Committees	—	—	—
4	All Urban Local Bodies	88 36	53 44	60 5

MADHYA PRADESH

1 According to 1961 Census, Madhya Pradesh had a population of 323 72 lakhs which gave an overall density of 189 persons per square mile as against the all-India average of 370. The urban population of the State was 46 27 lakhs, constituting 14 3% of the total population as compared to 18% obtainable in the whole country. The total urbanised area of the State was 720 square miles, which cover hardly 0 4% of the entire State—the all-India average being 1 3%. The overall density in the entire urbanised area was 6,428 persons per square mile, the corresponding density for all-India being 5,305 persons per square mile. It may be concluded that the urbanisation in the State was lower than that of all-India, but the urban centres were more densely populated than their counterparts in the country.

2 The Census had listed 219 towns, out of which about 80% were having urban form of local government, the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, population living therein and the type of urban local bodies in each class is given in *Table No 1*. A perusal of the table shows that in the establishment of urban local bodies, the size of a town was not a consideration.

3 Since the State of Madhya Pradesh was carved out of erstwhile Madhya Pradesh, the whole of the erstwhile States of Madhya Bharat, Vindhya Pradesh and Bhopal, the new State had inherited the diversified systems of local bodies. During the year under study, the Municipal Corporation of Jabalpur was governed by the city of Jabalpur Corporation Act, 1948 and that of Indore and Gwalior by the Madhya Bharat Municipal Corporation Act of 1956—the municipalities of Mahakaushal area (erstwhile Madhya Pradesh State) were being governed by the Central Provinces and Berar Municipal Act, 1924, those in Madhya Bharat by the Madhya Bharat Municipalities Act, 1954, those in Vindhya Pradesh by the Vindhya Pradesh Municipal Act, 1946, and those in Bhopal State by the Bhopal State Municipalities Act, 1954. The town area committees in Bhopal were governed by the Town Area Committees Act, 1954. Since the development in the field of local-self government in the different regions of the States did not follow a uniform pattern, the Madhya Pradesh Government appointed a Urban Local-Self Government Committee to suggest modifications in the existing Acts and to bring about uniformity in the structure and working of different corporations and municipalities in the different regions of the State. The committee submitted its report in 1959 and in the light of the recommendations, the following enactments have been promulgated in the State —

- i) Madhya Pradesh Municipalities Act, 1961,
- ii) Madhya Pradesh City Corporation Act, 1956

For the establishment of municipality the committee observed "in our opinion a Municipality cannot be viable unit with a minimum annual income of Rs 50,000. Our recommendations to constitute a Municipality in a town with a population of not less than 5 000 is based on the assumption that a tax revenue of about Rs 50,000 at least would normally be assured. This means we consider income at Rs 10 per capita to be minimum'. The town area committees and notified area committees according to the Committee, were not viable units and in the future set-up, according to it they should not have any place. It is assumed that in near future most of

them would be relegated to the status of village panchayats. The new Madhya Pradesh Municipalities Act, 1961 makes a distinction between the obligatory and the discretionary functions of municipalities. According to the Act it would be the duty of a municipal council to undertake and make a reasonable and adequate provisions for the following matters

- a) Lighting public streets, places and buildings,
- b) Cleansing of public streets etc ,
- c) Disposing of night soil and rubbish and preparation of compost manures;
- d) Regulations or abating offensive or dangerous trades,
- e) Extinguishing fire,
- f) Acquiring and maintenance of places for the disposal of the dead,
- g) Reclaiming of un-healthy localities, construction and maintenance of public streets and other municipal works,
- h) Establishing and managing cattle pounds,
 - 1) Water supply,
- j) Registering births, marriages and deaths, public vaccination, carrying out the census of agricultural cattle,
- k) Preventing outbreak of infectious diseases,
- l) Constructing and maintaining residential quarters for the conservancy staff of the council, and
- m) Establishing and maintaining primary schools

The discretionary functions of council are

- i) Maintenance of public parks, gardens, playgrounds etc ,
- ii) Planting and maintaining road side and other trees,
- iii) Watering public streets and places,
- iv) Taking of a census for local purposes,
- v) Establishing and maintaining a farm or factory for the disposal of sewage;
- vi) Providing housing accommodation for any class of employees of the council other than the conservancy,
- vii) The acquisition and maintenance of dairy farms etc ;
- viii) The construction of sanitary dwelling houses for the poorer classes,
- ix) Establishing and maintaining hospitals and dispensaries, and
- x) Undertaking any commercial enterprises and any other matter likely to promote the public health, safety and convenience of the public

4 In the imposition of taxes by the municipal authorities, the enactment does not make any of the tax obligatory. All the following taxes are of discretionary nature

- i) A tax on the annual letting value of the houses building or land;
- ii) A tax on vehicles and animals,
- iii) A tax on trades and callings,
- iv) Octroi,
- v) A tax payable by occupiers of houses buildings or lands;

- vi) A latrine or conservancy tax,
- vii) A tax for the construction and maintenance of public latrines and for removal and disposal of refuse,
- viii) Scavenging tax,
- ix) A lighting tax,
- x) A drainage tax, where a system of drainage has been introduced,
- xi) A terminal tax on goods and animals,
- xii) A tax on pilgrims,
- xiii) A terminal tax on passengers carried by roads,
- xiv) Betterment tax on properties,
- xv) A theatre or show tax,
- xvi) A tax on trade advertisements published in newspapers,
- xvii) Tolls on new bridges constructed by a council,
- xviii) Duty on transfer of immovable properties, and
- xix) Any other tax which a State legislature has power to impose under the constitution of India

A terminal tax on goods and animals and an octroi are not to be levied in any municipality at the same time

4.1 The valuation of buildings or land or both is to be assessed on the rental value of the holding and in arriving at the annual letting value a sum equal to ten per cent of the said valuation shall be deducted in lieu of an allowance for repairs etc. The properties exempted from the payment of property tax are places set apart for public worship purposes, Dharamshalas, Sarais, public burning and burial grounds, buildings used for educational purposes and buildings or lands belonging to the State Governments used as Government Offices, Hospitals, Maternity and Nursing homes, Child-welfare Centres and for other public purposes and for which no rent is charged

4.2 A statutory limit for the minimum and maximum property at 5% and 12½% respectively has been prescribed in the Act. The Act also allows to fix rates of property tax rising with the different slabs of annual letting value

4.3 The duty on transfer of properties will be levied by the State Government on behalf of all the municipalities in the form of increasing the State duty imposed under the Indian Stamp Act, 1899

5. During the year 1960-61 the total ordinary income of all urban local bodies in the State was Rs. 539.93 lakhs and the revenue expenditure amounted to Rs. 551.69 lakhs resulting in a deficit of Rs. 11.76 lakhs. It is noticed from the data presented in Table No. 2, that the deficit was experienced by all namely, municipal corporations, municipalities and notified/town area committees—the largest proportion of deficit being in the case of the notified/town area committees. On an average the income of a municipality was Rs. 2.40 lakhs while the expenditure was Rs. 2.46 lakhs—the corresponding all-India average being Rs. 4.27 lakhs and Rs. 3.95 lakhs. It is noticed that the average income and the expenditure of a municipality in Madhya Pradesh was far below than that of the all-India average and the financial position of the urban local bodies in the State was in a precarious position. On comparing the existing income and expenditure of a municipality with the one which was prevalent 10 years ago (in 1950-51 while Madhya Pradesh) it is noticed that income had increased by annual rate of 1.76%, and the expenditure by 4.36% as compared to all-India growth rate of 4.96% and 1.16% respectively. The growth in income had been lagging much behind the corresponding growth in expenditure.

6 The revenue pattern of urban local bodies presented in *Table No 3*, shows that the tax revenues contributed about 70% of the total ordinary revenues and the share of non-tax revenues and grants-in-aid was more or less similar i.e., about 15% each. As compared to them the State Government derived only about 57% from taxation and the percentage of non-tax revenues was nearly twice that of urban local bodies indicating that the State revenues comparatively are less dependent on taxation. Between the municipal corporations and municipalities it is seen that tax income contributes a much higher proportion in the former while grants-in-aid are important in the latter, the role of non-tax resources being more or less equal in both.

7 The existing revenue pattern and the one obtainable in 1950-51, presented in *Table No 4*, show that in the case of urban local bodies, the tax revenues had increased marginally, their percentage contribution to the total ordinary income increased from about 68% to about 70%, while in the case of State Government they have undergone a steep decline of about nearly 25%. The percentage of non-tax revenues and the grants-in-aid available for urban local bodies only indicate that the former has declined while the latter has nearly doubled its share implying that grants-in-aid were becoming important in their finances while non-tax resources were diminishing relatively.

8 Total income from various taxes and the relative importance of each tax for municipal corporations and municipalities are given in *Table No 5*. The details of notified/town area committees were not available. The table reveals that urban local bodies were depending heavily on octroi deriving about 72% of their tax revenues from it. Next in importance was service taxes. The only difference between the municipal corporations and municipalities was in the relative importance of property tax and terminal tax. The former was more important in the municipal corporations and the latter in municipalities. In the tax structure of municipalities the octroi which was being levied by 81% occupied the foremost place. The next important was service taxes (mostly conservancy tax) levied by about 62%. The Terminal Tax which ranked third in the position was being levied by 59% contributing about 5% of the tax revenues while property tax (house tax) levied by 56% of the municipalities accounted for only 2.5% of the total municipal tax revenues. The other taxes viz., tax on animals and vehicles (levied early by all the municipalities) and profession tax (levied by 34%) contributed an insignificant percentage of tax revenues. The miscellaneous taxes which includes shop tax (levied in 10%), theatre tax (levied in 3%), Pilgrim Tax etc. cover about 6% of the tax income. It is evident from the tax pattern that municipalities in the State were not utilising the tax on property to the desirable extent and instead were relying heavily on indirect taxes viz., octroi and terminal taxes. The new enactment provides for few more sources of tax revenues viz., betterment levy, duty on transfer of immovable property.

9 A review of the expenditure pattern of urban local bodies given in *Table No 6* shows that debt charges absorbed about 1.3% of the total revenue expenditure. Expenditure on public health accounted for the largest percentage i.e., about 30%. Next item in importance was "miscellaneous" which to some extent is due to inclusion of the entire expenditure (because of non-availability of data) of notified/town area committees under this head and also since the data of municipalities in the erstwhile Vindhya Pradesh and Madhya Bharat did not show expenditure on general administration separately. Expenditure on education, public works, general administration and collection of revenue and public safety and convenience were the other items in order of importance. It may be mentioned that primary education in Bhopal and Vindhya Pradesh region was not being provided by the municipalities upto the year under study. The expenditure pattern of corporations and municipalities exhibited a large variation. Debt charges accounted for over 3% in municipal corporations while in municipalities they were only 0.5%. It is also seen that public health

was given more emphasis in the former, while the municipalities utilised a large percentage of their disbursements on general administration including miscellaneous, public safety and convenience and education

10 In the year of enquiry the urban local bodies were having a per capita income of Rs 12 93 out of which the tax income and ordinary grants accounted for Rs 9 08 and Rs 1 57 respectively On comparing the per capita revenues of municipalities in Madhya Pradesh to the all-India average it is noticed that ordinary income, tax income and grants-in-aid of municipalities in Madhya Pradesh amounted to Rs 12 83, Rs 8 73 and Rs 2 07 respectively the corresponding all-India averages being Rs 14 15, Rs 8 61 and Rs 2 15 It is seen that though tax income and grants-in-aid were nearly the same, total ordinary income was less, indicating that non-tax revenues were not being exploited fully The per capita revenue expenditure figures show that municipalities in Madhya Pradesh were spending more on public health and less on education as compared to the average obtainable for the entire country The average per capita expenditure on education was less since municipalities in erstwhile Bhopal and Vindhya Pradesh region were not providing it

11 In the last 10 years (1950-51 to 1960-61) the per capita ordinary income, tax revenues and grants of municipalities, as evident from *Table No 8* depicted a normal growth, the respective annual rate of increase being 1 2%, 1 8% and 1 6% As compared to them the per capita State revenues and tax income rose at the rate of 19 1% and 5 8% per annum respectively showing the resources placed at the disposal of municipalities were inelastic

TABLE No. 1
Class wise Distribution of Urban Areas and the Population According to Type of Local Bodies in Madhya Pradesh
During the Year 1960-61

Sl No	Local Body/Class	Class I		Class II		Class III		Class IV	
		No	Population	No	Population	No	Population	No	Population
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporation	3 (50 0)	9 91 (67 9)	—	—	—	—	—	—
2	Municipalities	3 (50 0)	4 69 (32 1)	5 (100 0)	4 05 (100 0)	30 (93 8)	9 73 (91 6)	46 (94 0)	6 36 (93 3)
3	Notified/Town Area Committees	—	—	—	—	—	—	2 (4 0)	0 27 (4 0)
4	Cantonments	—	—	—	—	2 (6 2)	0 89 (8 4)	1 (2 0)	0 19 (2 7)
5	All Areas Having Urban Local Bodies	6 (100 0)	14 60 (100 0)	5 (83 3)	4 05 (82 5)	32 (91 4)	10 62 (93 4)	49 (86 0)	6 82 (87 3)
6	Urban Areas not Having Any Urban Local Body	—	—	1 (16 7)	0 86 (17 5)	3 (8 6)	0 75 (6 6)	8 (14 0)	0 99 (12 7)
7	All Urban Areas	6 (100 0)	14 60 (100 0)	6 (100 0)	4 91 (100 0)	35 (100 0)	11 37 (100 0)	57 (100 0)	7 81 (100 0)

Figures in bracket denote percentage

TABLE No. 1—Contd

Sl No	Local Board/Class	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporation	—	—	—	—	3	9 91 (23 9)
2	Municipalities	60 (89 6)	4 33 (91 2)	15 (100 0)	0 58 (100 0)	159 (91 5)	29 74 (71 8)
3	Notified/Town Area Committees	6 (8 9)	0 37 (7 7)	—	—	8* (4 5)	0 64 (1 5)
4	Chintonnments	1 (1 5)	0 05 (1 1)	—	—	4 (2 3)	1 13 (2 8)
5	All Areas Having Urban Local Bodies	67 (68 4)	4 75 (70 0)	15 (88 2)	0 58 (86 6)	174 (79 5)	41 42 (89 8)
6	Urban Areas not Having Any Urban Local Body	31 (31 6)	2 04 (30 0)	2 (11 8)	0 09 (13 4)	45 (20 5)	4 73 (10 2)
7	All Urban Areas	98 (100 0)	6 79 (100 0)	17 (100 0)	0 67 (100 0)	219 (100 0)	46 15 (100 0)

Figures in bracket denote percentages

*According to Central Council of Local Self Government Publication there were 26 Notified/Town Area Committees but 1961 Census show only 8 of them as Urban Areas

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Madhya Pradesh During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporation	156 12 (52 04)	157 79 (52 60)	-1 67 (-0 56)
2	Municipalities	381 59 (2 40)	390 18 (2 46)	-8 59 (-0 06)
3	Notified/Town Area Committees	2 22 (0 09)	3 72 (0 14)	-1 50 (-0 05)
4	All Urban Local Bodies	539 93 (2 87)	551 69 (2 93)	-11 76 (-0 06)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Madhya Pradesh During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Government
		Municipal Corporation	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	119 43 (76 5)	259 87 (68 1)	—	379 30 (70 3)	3,912 00 (57 3)
2	Non-tax Revenues Excluding Grants-in-aid	22 61 (14 5)	60 12 (15 8)	2 22 (100 0)	84 95 (15 7)	1,872 00 (27 4)
3	Grants-in-aid	14 08 (9 0)	61 60 (16 1)	—	75 68 (14 0)	1,041 00 (15 3)
4	Total Ordinary Income	156 12 (100 0)	381 59 (109 0)	2 22 (100 0)	539 93 (100 0)	6 825 00 (100 0)

Figures in bracket denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Madhya Pradesh During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt.	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	67 9	70 3	83 9	57 3
2	Non-tax Revenues Excluding Grants-in aid	23 4	15 7	N A	27 4
3	Grants-in-aid	8 7	14 0	N.A	15 3
4	Total Ordinary Income	100 0	100 0	100 0	100 0

TABLE No 5
Tax Structure of Urban Local Bodies in Madhya Pradesh During the Year 1960-61

Sl. No.	Urban Local Body	(Rs. in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicle	Foll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	12.54 (10.5)	16.70 (14.0)	87.12 (72.9)	1.01 (0.8)	0.43 (0.4)	1.29 (1.1)	6.34 (0.3)	—	119.43 (100.0)
2	Municipalities	6.38 (2.5)	28.10 (10.8)	186.68 (71.8)	12.88 (5.0)	1.79 (0.7)	7.50 (2.9)	1.88 (0.7)	14.66 (5.6)	259.87 (100.0)
3	Notified Town Area Committees	—	—	—	—	—	—	—	—	—
4	All Urban Local Bodies	18.92 (5.0)	44.80 (11.8)	273.80 (72.2)	13.89 (3.7)	2.22 (0.6)	8.79 (2.2)	2.22 (0.6)	14.66 (3.9)	379.30 (100.0)

Figures in bracket denote percentages

TABLE No. 6
Expenditure of Urban Local Bodies in Madhya Pradesh During the Year 1960-61

Sl No	Urban Local Body	Ordinary Expenditure								Repay-ment of Loans	Total Revenue Expendi-ture
		General Admn & Collec-tion of Revenues	Public Health	Public Safety & Conven-ience	Education	Public Works	Miscell-aneous	Total Ordinary Expendi-ture			
1	2	3	4	5	6	7	8	9	10	11	
1	Municipal Corporations	22 10 (14 5)	68 11 (44 6)	8 70 (5 7)	23 50 (15 4)	21 08 (13 8)	9 22 (6 0)	152 71 (96 8)	5 08 (3 2)	157 79 (100 0)	
2	Municipalities	34 78 (9 0)	96 46 (24 9)	46 33 (11 9)	76 73 (19 8)	36 92 (9 4)	96 84 (25 0)	388 06 (99 5)	2 12 (0 5)	390 18 (100 0)	
3.	Notified/Town Area Committees	—	—	—	—	—	3 72 (100 0)	3 72 (100 0)	—	3 72 (100 0)	
4	All Urban Local Bodies	56 88 (10 4)	164 57 (30 2)	55 03 (10 1)	100 23 (18 4)	58 00 (10 7)	109 78 (20 2)	544 49 (98 7)	7 20 (1 30)	551 69 (100 0)	

Figures in bracket denote percentages

TABLE No. 7
Per Capita Income and Expenditure of Urban Local Bodies in Madhya Pradesh During the Year 1960-61

(Amount in Rs.)

Sl. No.	Urban Local Body	Revenue			Expenditure					
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	
		3	4	5	6	7	8	9	10	
1	2									
1	Municipal Corporations	15 75	12 05	1 42	15 92	6 87	0 87	2 37	2 12	
2	Municipalities	12 83	8 73	2 07	13 11	3 24	1 55	2 58	1 24	
3	Notified/Town Area Committees	1 06	—	—	1 78	—	—	—	—	
†	Urban Local Bodies	12 93	9 08	1 57	13 22	3 94	1 31	2 40	1 38	

TABLE No. 8

Per Capita Incidence or Ordinary/Tax Income and Grants-in-aid of Municipalities and State Government in Madhya Pradesh During the Year 1960-61

(Amount in Rs)

Sl No	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	11 50	12 83	9 14	21 08
2	Tax Income	7 69	8 73	7 67	12 08
3	Grants-in-aid	1 00	2 07	N A	3 21

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in Madhya Pradesh During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	8 43	2 42	28 6
2	Municipalities	95 31	69 53	74 0
3	Notified/Town Area Committees	N A	N A	N A
4	All Urban Local Bodies	103 74	71 95	69 4

MADRAS

1 According to 1961 Census Madras State had a population of 336 87 lakhs which gave an overall density of 669 persons per square mile as against the all-India average of 370. The urban population of the State was 89 91 lakhs constituting 26 7 per cent of the total population as compared to 18 per cent obtainable in the whole country. The total urbanised area of the State was 2,016 square miles which covers 4 0 per cent of the entire State—the all-India average being 1 3 per cent. The overall density in the entire urbanised area was 4,459 persons per square mile, the corresponding all-India figure being 5,305. It is evident that urbanisation in the State is higher than the all-India index but the towns/cities are comparatively less densely populated.

2 The Census has listed 338 urban centres out of which only 71 or 21 per cent were having some form of urban local government, the remaining being under the jurisdiction of rural local bodies. The distribution of urban areas, population living there and the type of urban local Government in each class of towns is given in *Table No 1*. Perusal of the table shows that about 44 per cent of the class IV and nearly all of class V and VI towns are not having municipalities implying that municipalities have been established only in the towns having more than twenty thousand population.

3 The municipalities in the State are governed by the Madras District Municipalities Act, and the Corporation of Madras by the Madras City Municipal Act, 1919. The townships are governed by the respective Acts each of which contains those sections of the District Municipalities Act which have been extended to it. The obligatory functions assigned to municipalities, according to the act, are —

- i) Maintenance, improvement, lighting, watering, scavenging and drainage of public streets,
- ii) Provision of water supply for the domestic use,
- iii) Provision of public drains and latrines,
- iv) Provision of slaughter houses,
- v) Provision of burial and burning grounds, where no sufficient number is provided by other agencies,
- vi) Registration of births, and deaths,
- vii) Medical relief and
- viii) Vaccination.

The discretionary functions listed are —

- i) Supply of water for purposes other than domestic use,
- ii) Lay out and making of new streets,
- iii) Constructions of bridges, sub-ways etc ,
- iv) Provision of public markets, landing places,
- v) Halting places and cart stands, and
- vi) Provision of education.

4 Excepting the duty on transfer of property which is an obligatory tax, all other taxes mentioned below are discretionary.

- i) A property tax,
- ii) A profession tax,

- iii) A tax on carriages and animals,
- iv) A tax on carts, and
- v) A tax on servants in case of hill station municipalities

4.1 The property tax comprises of (a) a tax for general purpose, (b) a water and drainage tax, (c) a lighting tax, (d) a scavenging tax. In addition there is an education tax levied as percentage of the property tax or profession tax under section 37 of the Madras Elementary Education Act, 1920. In pursuance of the Madras Public Libraries Act, 1948, library cess is being levied in the form of a surcharge on property tax at the rate of six pies per every whole rupee of the property tax demanded. The basis of the assessment of property tax is the annual gross annual rent at which lands and buildings may be expected to be let less a deduction of 10 per cent for repairs in the case of buildings. Agricultural lands are assessed as property tax on the basis of their annual value, which is the land revenue plus the water rate payable to Government. The Act does not impose any limits on the rates of the property tax implying that municipality concerned has the discretion to levy the rate it considers adequate. From the available data it is observed that the total rate including service taxes and education tax ranged from 12½ per cent to 27 per cent per annum. In the case of the Corporation of Madras, a maximum of 20 per cent and a minimum of 15½ per cent have been fixed by the statute. Under Section 83(1) of the Madras District Municipalities Act the buildings and lands exempted from the payment of property tax are places set apart for public worship, choultries for the occupation of which no rents are charged, places used for charitable purposes, burning and burial grounds, buildings used for educational purposes and the holdings with an annual value of less than Rs 18.

4.2 Profession tax is levied on the basis of income. The tax is accordingly more or less of the nature of a local income tax. The minimum income on which the tax is assessed is Rs 600 per annum and the rate at which it is levied varies from Rs 2 on the lowest slab to Rs 250 (the maximum rate permissible) on the yearly income of Rs 36,000 and above.

4.3 A duty on all transfers of immovable properties is levied in the shape of an additional stamp duty at 4 per cent on the amount of consideration. The Government collects the duty and after deducting 2 per cent by way of collection charges the balance is paid to the municipalities.

4.4 Under entry 62 of list II of the Seventh Schedule to the Constitution, the states are empowered to levy a tax on entertainment. In Madras State the Government after deducting 10 per cent by way of collection charges distributes 90 per cent of the receipts to the local authorities.

5 During the year 1960-61 the total ordinary income of all urban local bodies was Rs 1,184.61 lakhs and the revenue expenditure amounted to Rs 1,034.43 lakhs resulting in a surplus of Rs 150.18 lakhs. The municipal corporation as well as municipalities showed surplus but the town areas committees had deficits to the tune of Rs 0.29 lakhs. The ordinary revenues of the corporation and the municipalities were higher by about 20 per cent and 7 per cent respectively than the revenue expenditure. Further it is also seen from Table No 2 that the average income of a municipality was Rs 10.71 while the expenditure amounted to Rs 9.94 lakhs—the all-India figures being Rs 4.27 lakhs and Rs 3.95 lakhs. It is evident that a municipality in Madras State is in a far better financial position than its average counterpart in the country.

6 The revenue pattern of urban local bodies, given in *Table No 3*, indicates that urban local bodies were deriving over 63 per cent of their ordinary revenues from taxation, 26 per cent from non-tax resources and about 11 per cent by way of grants. A comparison of municipal revenue pattern with that of all-India brings out the fact that non-tax revenues were contributing much higher percentage and dependence on grants was less. In the State budget the share of taxation and grants was even less than that of urban local bodies and the contributions from non-tax revenues amounted to about 36 per cent as compared to 26 per cent obtainable for other States.

7 On comparing the existing revenue structure of urban local bodies and the State Government with the one prevalent about a decade back, it is noticed (from *Table No 4*) that taxes now contribute relatively more in the finances of the former while in the latter their percentage has declined. The non-tax revenues and grants have registered a decline in their relative importance.

8 From the tax structure of urban local bodies, it is noticed that all the taxes assigned to municipalities were levied by all of them. In addition the betterment tax, which has not been exploited to a great extent by the municipalities in other States, was levied by 57 per cent of municipalities. From the data given in *Table No 5*, it is noticed that property tax (including service taxes) constituted the main item of tax revenues in urban local bodies—about 60 per cent. Income from miscellaneous taxes (covering entertainment tax, surcharge on stamp duty, surcharge on land revenues, pilgrim tax, education tax, betterment tax and tax on servants) ranks next in importance being about 35 per cent to the total tax revenues. Amongst the taxes included in 'miscellaneous' the most important were entertainment tax, education tax and surcharge on stamp duty contributing about 17.8 per cent, 8.4 per cent and 8.1 per cent of the total tax income respectively. If education tax, which is assessed on the rental value, was also clubbed with taxes on property it would raise this percentage still further i.e. to about 68 per cent. Then comes tax on trades and callings and tax on animals and vehicles. There is no octroi or terminal tax in the State except in Madras city, where a duty on timber was levied. Between the tax structure of the corporation and municipalities it is seen that there was no significant departure. From the tax structure it is evident that urban local bodies of the State were having multi-tax base and their reliance was more on direct taxes.

9 A review of the expenditure pattern of urban local bodies, given in *Table No 6* shows that total debt charges absorb about 7 per cent of the total revenue expenditure—the corporation as well as municipalities spending nearly the same proportion. At all-India level the municipalities were spending about 4 per cent of their expenditure on repayment of loans. It implies that municipalities in Madras are borrowing more. Expenditure on public health is by far the most important item towards which about 40 per cent of the total ordinary expenditure was devoted. Public education ranked second in importance being 20 per cent of the total outlay. Public safety and convenience, public works, general administration and miscellaneous are the remaining heads in order of importance. A comparison between the different types indicates that the corporation was devoting a higher percentage of its expenditure to public health and public works while in municipalities public safety and convenience and general administration were absorbing a higher percentage. Towards education the corporation as well as the municipalities were devoting approximately the same proportion of their expenditure. In notified town area committees over one fifth of the expenditure was being incurred on general administration.

10 It is seen from *Table No 7* that during the year 1960-61 the urban local bodies were having a per capita income of Rs. 20.33 per annum out of which the tax income was Rs. 12.80—the all-India average being Rs. 17.23 and Rs. 10.61 respec-

tively The amount received in the form of grants-in-aid was Rs 2 19 as against Rs 2 32 for all-India and the balance *i.e.*, about Rs 5.34 was being raised from non-tax resources, the all-India average for it being Rs 4 80 It is seen that per capita grants received by local bodies are less than the all-India average but income on other accounts *viz.*, from tax income and non-tax resources exceeded the figure obtainable for all-India which resulted in increasing the per capita total ordinary income of the municipalities Since expenditure is generally determined by revenues, the higher per capita income of municipalities in Madras State had enabled them to incur greater per capita expenditure Excepting public works the per capita expenditure of municipalities in Madras State was higher than that incurred by their counterparts at all-India level

11 On comparing the existing per capita revenues of municipalities with that obtainable in 1950-51 it is noticed (from *Table No 8*) that the incidence of ordinary income has increased considerably *i.e.*, by Rs 4 35 The growth has been mostly in the tax revenues which went up by Rs 3 57 indicating that the municipalities in the State have increased their taxation substantially during the last 10 years It is also observed from the table that per capita incidence of State revenues have trebled and that of tax income increased by two fold It may be concluded that tax resources of municipalities as well as the State Government have exhibited a marked degree of elasticity in the last decade

TABLE No. 1

Classwise Distribution of Urban Areas and the Population According to Type of Local Bodies in Madras During the Year 1960-61

Sl. No.	Local Body	Class I		Class II		Class III		Class IV		(Population in lakhs)
		No	Population	No	Population	No	Population	No	Population	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporation	1 (11.1)	17.29 (50.9)	—	—	—	—	—	—	—
2	Municipalities	8 (88.9)	16.65 (49.1)	18 (100.0)	11.92 (100.0)	33 (97.1)	11.17 (97.5)	5 (62.5)	0.77 (65.3)	—
3	Notified/Town Area Committees	—	—	—	—	1 (2.9)	0.28 (2.5)	1 (12.5)	0.13 (11.0)	—
4	Cantonments	—	—	—	—	—	—	2 (25.0)	0.28 (23.7)	—
5	All Areas Having Urban Local Bodies	9 (100.0)	33.94 (100.0)	18 (94.7)	11.92 (93.7)	34 (56.5)	11.45 (61.6)	8 (6.8)	1.18 (7.3)	—
6	Urban Areas not Having Any Urban Local Body	—	—	1 (5.3)	0.80 (6.3)	28 (43.5)	7.54 (38.4)	110 (32.2)	14.90 (92.7)	—
	All Urban Areas	9 (100.0)	33.94 (100.0)	19 (100.0)	12.72 (100.0)	62 (100.0)	18.99 (100.0)	118 (100.0)	16.08 (100.0)	—

Table No. 1—Contd.

Sl No	Local Body	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1.	Municipal Corporations	—	—	—	—	1 (1 4)	17 29 (29 44)
2.	Municipalities	—	—	—	—	64 (88 9)	4051 (68 9)
3	Notified/Town Area Committees	—	—	2 (100 0)	0 04 (100 0)	4 (6 9)	0 45 (1 2)
4.	Cantonments	—	—	—	—	2 (2 8)	0 28 (0 5)
5.	All Areas Having Urban Local Bodies	—	—	2 (5 6)	0 04 (3 7)	71 (21 3)	58 53 (65 4)
6.	Urban Areas not Having Any Urban Local Body	94 (100 0)	7 08 (100 0)	34 (94 4)	1 05 (96 3)	267 (78 7)	31 37 (34 6)
	All Urban Areas	94 (100 0)	7 08 (100 0)	36 (100 0)	1 09 (1000 0)	338 (100 0)	89 90 (100 0)

Figures in bracket denote percentages

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Madras During the Year 1960-61

(Rs in lakhs)

Sl. No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Deficit or Surplus
1	2	3	4	5
1	Municipal Corporations	494 80 (494 80)	393 90 (393 90)	+100 90 (+100 90)
2	Municipalities	685 40 (10 71)	635 83 (9 94)	+49 57 (+0 77)
3	Notified/Town Area Committees	4 41 (1 10)	4 70 (1 17)	—0 29 (—0 07)
4	All Urban Local Bodies	1,184 61 (17 17)	1,034 43 (14 99)	+150 18 (+2 18)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Madras During the Year 1960-61

(Rs in lakhs)

Sl. No	Nature of Revenues	Urban Local Bodies				State Govt
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	336 65 (68 0)	407 06 (59 4)	2 44 (55 3)	746 15 (63 0)	5,443 00 (59 6)
2	Non-tax Revenues, Excluding Grants-in-aid	103 44 (20 9)	205 99 (30 1)	1 04 (23 6)	310 47 (26 2)	3,242 00 (35 5)
3	Grants-in-aid	54 71 (11 1)	72 35 (10 5)	0 93 (21 1)	127 99 (10 8)	441 00 (4 9)
4	Total Ordinary Income	494 80 (109 0)	685 40 (100 0)	4 41 (100 0)	1,184 61 (100 0)	9,126 00 (100 0)

Figures in bracket denote percentage.

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Govt. in Madras During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt.	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues — — —	57.7	63.0	79.2	59.6
2	Non-tax Revenues Excluding Grants-in-aid — —	29.4	26.2	N.A.	35.5
3	Grants-in-aid — —	12.9	10.8	N.A.	4.9
4	Total Ordinary Income — —	100.0	100.0	100.0	100.0

TABLE No. 5
Tare Structure of Urban Local Bodies in Madras During the Year 1960-61

Sl No	Urban Local Body	(Rs in lakhs)								
		Property Tax	Services Taxes	Octroi	Terminal Tax	Taxes on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	85 13 (25 3)	129 12 (38 3)	—	2 13 (0 6)	18 73 (5 6)	1 85 (0 5)	—	99 69 (29 7)	336 65 (100 0)
2	Municipalities	101 00 (25 5)	119 17 (29 3)	—	—	16 05 (3 9)	5 79 (1 5)	—	162 05 (39 8)	407 06 (100 0)
3	Notified/Town Area Committees	0 45 (18 4)	0 53 (21 7)	—	—	0 13 (5 3)	0 03 (1 3)	—	1 30 (53 3)	2 44 (100 0)
4	All Urban Local Bodies	189 58 (25 4)	248 82 (33 3)	—	2 13 (0 3)	34 91 (4 7)	7 67 (1 0)	—	263 04 (35 3)	746 15 (100 0)

Figures in bracket denote percentages

TABLE No. 6
Expenditure of Urban Local Bodies in Madras During the Year 1960-61

Expenditure of Urban Local Bodies in rupees During the year 1980-81

(Rs in lakhs)

Sl. No	Urban Local Body	Ordinary Expenditure							Repay-ment of Loans	Total Revenue Expendi-ture
		General Admn & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscell-aneous	Total Ordinary Expendi-ture		
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	30 74 (8 4)	160 78 (44 1)	25 18 (6 9)	69 79 (19 2)	54 66 (15 0)	23 27 (6 4)	364 42 (92 5)	29 48 (7 5)	393 90 (100 0)
2	Municipalities	67 15 (11 4)	229 24 (38 8)	91 82 (15 6)	126 07 (21 4)	51 91 (8 8)	23 94 (4 0)	590 13 (92 8)	45 70 (7 2)	635 83 (100 0)
3	Notified/Town Area Committee	1 01 (22 70)	1 54 (34 7)	0 31 (7 0)	1 26 (28 4)	0 15 (3 4)	0 17 (3 8)	4 44 (94 5)	0 26 (5 5)	4 70 (100 0)
4	All Urban Local Bodies	98 90 (10 3)	391 56 (40 8)	17 31 (12 2)	197 12 (20 6)	106 72 (11 1)	47 38 (4 9)	958 99 (92 7)	75 44 (7 3)	1,034 43 (100 0)

Figures in bracket denote percentages

TABLE No. 7
Per Capita Income and Expenditure of Urban Local Bodies in Madras During the Year 1960-61

Sl. No.	Urban Local Body	Revenue			Expenditure				
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works
1	2	3	4	5	6	7	8	9	10
1	Municipal Corporations	28 61	19 47	3 16	22 78	9 29	1 45	4 03	3 16
2	Municipalities	16 91	10 04	1 78	15 44	5 65	2 26	3 11	1 28
3	Notified/Town Area Committees	9 80	5 42	2 06	10 44	3 42	0 68	2 80	0 33
4	All Urban Local Bodies	20 33	12 80	2 19	17 75	6 72	2 01	3 38	1 83

TABLE No. 8

Per Capita Incidence of Ordinary Tax Income and Grants-in-aid of Municipalities and State Government in Madras During the Year 1960-61

Sl No	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	12 56	16 91	10 06	27 09
2.	Tax Income	6 47	10 04	7 97	16 15
3	Grants-in-aid	1 62	1 78	N.A	1 30

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in Madras During the Year 1960-61

Sl No	Type of Urban Local Body	(Rs in lakhs)		
		Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	280 19	233 37	83 1
2.	Municipalities	356 76	290 50	81 4
3.	Notified/Town Area Committees	N.A.	N.A	N.A.
4	All Urban Local Bodies	639 65	523 87	82 2

MAHARASHTRA

1 According to 1961 Census, the State had a population of 395.54 lakhs spread over an area of 1.19 lakhs square miles. The urban population of the State was 111.63 lakhs or 28.2% of the total State population and the urbanised area was 2,544 square miles or 2.1% of the total area of the State. There were 4,389 persons per square mile in the urban areas against the overall density of 5,305 of the State. It is observed that level of urbanisation in the State as compared to that of country as a whole was higher but the urban centres were less densely populated.

2 There were 266 urban centres in the State out of which 229 or 86% centres had some form of urban local body the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, persons living therein and the type of urban local government in each class is given in *Table No. 1*. A perusal of the table shows that process of municipalisation has been extended to all urban areas irrespective of their size.

3 The municipal corporations are governed by the Bombay Municipal Corporation Act, 1888, and the municipalities by the following enactments:

- i) Bombay District Municipal Act, 1901,
- ii) Bombay Municipal Boroughs Act, 1925,
- iii) C.P. & Berar Municipal Act, 1922 and
- iv) Hyderabad District Municipal Act, 1956

There were three types of municipalities in the State viz., District, City and Borough. 85 of the 105 municipalities in the Western Maharashtra area are governed by (i) and the remaining 20 by (ii), the 64 municipalities in the Vidarbha Region are governed by (iii), and the rest of the municipalities in the Marathwada Region are administered by (iv). A bill to have one Unified Municipal Act for consolidating the above four Acts is under preparation.

The obligatory functions of the municipalities are —

- i) Lighting public streets, places and buildings,
- ii) Watering public streets and places,
- iii) Cleansing public streets, places and sewers etc., removing noxious vegetation and abating all public nuisances,
- iv) Extinguishing fires and protecting life and property when fires occur,
- v) Regulating or abating offensive or dangerous trades or practices,
- vi) Removing obstructions and projections on public streets or places etc.,
- vii) Securing or removing dangerous buildings or places, and reclaiming unhealthy localities,
- viii) Acquiring and maintaining, changing and regulating places for the disposal of the dead,
- ix) Constructing, altering and maintaining public streets, culverts, municipal boundary marks, markets, slaughter houses, privies, urinals, latrines, drains etc.,

- x) Obtaining a supply or additional supply of water etc ,
- xi) Naming streets and numbering of premises,
- xii) Registering births and deaths,
- xiii) Public vaccination,
- xiv) Suitable accommodation for calves, cows or buffaloes etc ,
- xv) Establishing and maintaining public hospitals and dispensaries and providing public medical relief,
- xvi) Establishing and maintaining primary schools,
- xvii) Disposal of night soil and rubbish and if so required by the Government preparation of compost manure from such night soil and rubbish,
- xviii) Constructing and maintaining residential quarters for the conservancy staff of municipality,
- xix) Provide special medical relief aid and accommodation for the sick in times of dangerous disease etc , and
- xx) Give relief in times of famine or scarcity to the destitutes etc

A number of discretionary duties of the municipalities are also given in the Act such as laying out new public street, constructing public parks, gardens, libraries, lunatic asylums etc , planting road side trees, taking census and making a survey, distraction of stray dogs etc

The obligatory functions as provided in the four Acts mentioned in para 3 are more or less the same

4 The municipality may impose any of the following taxes (Section 59 of Bombay District Municipal Act 1901) implying that they are discretionary.

- a) A rate on building or lands or both,
- b) A tax on animals and vehicles,
- c) A toll on vehicles,
- d) An octroi,
- e) A special sanitary cess on private latrines etc cleansed by municipal agency,
- f) A tax on dogs,
- g) A general sanitary cess for construction and/or maintenance of public latrines and for the removal and disposal of refuse,
- h) A water rate,
- i) A lighting tax
- j) A tax on pilgrims and
- k) Any other tax

Three more taxes (i) a terminal tax (ii) a drainage tax, and (iii) a special educational tax have been listed further to the items given above *vide* Section 73 of Bombay Municipal Boroughs Act, 1925

The Hyderabad District Municipalities Act 1956 has differentiated between the obligatory and discretionary taxes. According to it taxes on lands and buildings,

animals and vehicles, trades and callings, advertisement, transfer of immovable property and octroi have been classified as obligatory. They can, however, impose a tax on entertainments, a pilgrim tax or any other tax subject to the prior sanction of the State Government.

4.1 The following taxes were being levied as property taxes on buildings and lands, viz., (a) a general tax, (b) a general water tax, (c) a drainage tax, (d) a lighting tax, (e) a conservancy tax, and (f) a special sanitary cess. These taxes are to be assessed on the annual letting value and in computing general tax a sum equal to ten per centum of the valuation is to be deducted in lieu of allowances for repairs etc. Excepting special sanitary cess and water tax, none of these taxes can be levied without the express consent of the State Government on the property belonging to the Government and used for public purposes. Further, buildings and lands solely used for the purpose connected with the disposal of the dead or occupied by and used for public worship or for a charitable or educational purpose are exempted from taxation. No maximum or minimum rates have been prescribed for the levy of these taxes.

5 For the municipalities in Maharashtra it was not possible to get separate data for recurring and non-recurring grants and as such all the grants have been assumed to be of ordinary nature. This limitation would tend to inflate the ordinary income of municipalities *vis-a-vis* expenditure since all capital expenditure had been excluded from the revenue expenses. The total income and expenditure of the municipal corporation and municipalities combined were Rs 2,910.40 lakhs and Rs 2,642.21 lakhs respectively in the year 1960-61. It, thus, registered a surplus of Rs 268.19 lakhs. Comparing the income and expenditure of an average local body of the State and all-India it could be seen that the high figures for all the local bodies were due to the comparatively higher financial yield and outlay of corporations, the finances of the municipalities being only slightly below the all-India level. On an average, the surplus of a municipality was Rs 0.87 lakhs or 21% of its ordinary revenues as against the corresponding figures of all-India average of Rs 0.32 lakhs or 7.5%. The saving ratio of municipalities in the State appears to be high because of the limitation of data. The average income and expenditure of a municipality about a decade back in the State was Rs 3.01 lakhs and Rs 2.66 lakhs respectively—the annual average growth for them being 3.5% and 2.0% respectively.

6 Out of the total ordinary revenues of Rs 2,910.40 lakhs for all urban local bodies, 76% was by means of taxation, 17% was from non-tax resources and about 7% was by way of grants. A comparison of revenue structure of urban local bodies with that of State Government indicates greater importance of tax income and non-tax revenues in the latter and higher proportion of grants in the former. Unlike municipalities the municipal corporations were deriving most of their revenues from tax resources and their dependence on grants was very insignificant. There was not much variation between the revenue pattern depicted by the municipalities of Maharashtra and that of all-India.

7 On analysing the dependence on the broad heads of income during the period under report *vis-a-vis* that existed during 1950-51, it could be seen that the importance of tax and non-tax sources increased considerably in municipalities while that on grants-in-aid diminished by about 50%. As regards State Government the relative importance of tax income went down from 77.1% to 69.3%.

8 In the tax structure of urban local bodies, property tax and service taxes dominated over the other sources of tax income which together constituted 68.1% of the total tax income and were followed by octroi (25.5%), tax on animals and vehicles (3.1%) and tax on trades and callings (0.4%). Corporations derived most of their tax revenues from property and service tax, (about 80%) while octroi contributed only

16% of the total tax income. Tax on animals and vehicles (including wheel tax) accounted for about 4%. In municipalities, however, octroi contributes over half of the tax revenues. The yield from property and service taxes accounted for only 36%. Amongst the municipalities octroi was being levied by about 65%, property tax by 93%, service taxes by 78% and profession tax by about 42%. Though property and service taxes were being exploited by greater number of municipalities but still the revenues from them constituted lower proportion of the tax income. Further the income from miscellaneous sources which includes tax on animals etc., was also of some significance in them.

9 The pattern of expenditure of the local bodies is given in *Table No 6*. It could be seen from the same that public health was the most important field on which municipal fund was expended followed by education, public safety and convenience and public works. From the data no inference regarding expenditure incurred on general administration could be drawn as details for municipalities were not available—the expenditure on it being included under “Miscellaneous”. Of the total revenue expenditure 16.1% was due to repayment of loans, 21.1% in the case of municipal corporation and 2.1% in the case of municipalities as against 14.0% and 4.3% of respective types at the all-India level. It shows that debt liability of municipalities in the State was less as compared to all-India average. An analysis of the State municipal revenue expenditure indicates that as compared to all-India average the municipalities in Maharashtra were giving similar emphasis to public health, on education they were devoting higher percentage while on public safety and convenience the proportion was less. Since expenditure on public works and general administration was included under the “Miscellaneous” it is not possible to know their position.

10 In the year under review the urban local bodies in Maharashtra were having a per capita income of Rs 27.21 out of which tax revenues were Rs 20.74 as compared to all-India figure of Rs 17.23 and Rs 10.61 respectively. The per capita revenues of municipalities which amounted to Rs 16.94 consisted of Rs 10.68 from taxation, Rs 3.05 from grants and the balance of Rs 3.21 was from non-tax resources, as against the all-India average figures of Rs 14.15, Rs 8.61, Rs 2.15 and Rs 3.39 respectively. It is noticed that municipalities of Maharashtra as compared to average of all-India were having higher per capita ordinary income, were raising more revenues from tax as well as non-tax resources and were getting higher grants (which may not be exactly true since figures under ordinary grants includes capital grants too). The per capita revenue expenditure in general does not show much variation from the figures obtainable for the country as a whole. On education the per capita expenses in Maharashtra were more by about Rs 0.82 paise, than the all-India average.

11 Analysis of per capita income of municipalities and State Government for the years 1950-51 and 1960-61 shows that the per capita ordinary income and tax income of former increased in that decade by 23% and 24% respectively and in the case of latter they increased by 67% and 50% respectively. It is inferred from the data that municipal per capita revenues including proceeds from taxation were less elastic than that of State Government.

TABLE No. 1
Classwise Distribution of Urban Areas and the Population According to Type of Local Bodies in Maharashtra
During the Year 1960-61

Sl No	Local Body	Class I		Class II		Class III		Class IV		(Population in lakhs)
		No	Population	No	Population	No	Population	No	Population	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporations	3 (25 0)	53 94 (79 9)	—	—	—	—	—	—	—
2	Municipalities	9 (75 0)	13 59 (20 1)	13 (86 7)	8 97 (87 9)	46 (97 9)	14 19 (97 3)	81 (98 8)	11 40 (99 1)	
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—	
4	Cantonments	—	—	2 (13 3)	1 24 (12 1)	1 (2 1)	0 37 (2 7)	1 (1 2)	0 10 (0 9)	
5	All Areas Having Urban Local Bodies	12 (100 0)	67 53 (100 0)	15 (100 0)	10 21 (100 0)	47 (100 0)	14 56 (100 0)	82 (92 1)	11 50 (92 3)	
6	Urban Areas Not Having Any Urban Local Body	—	—	—	—	—	—	7 (7 9)	0 96 (7 7)	
7	All Urban Areas	12 (100 0)	67 53 (100 0)	15 (100 0)	10 21 (100 0)	47 (100 0)	14 56 (100 0)	89 (100 0)	12 46 (100 0)	

Table No. 1—contd

Sl No	Local Body	Class V		Class VI		All classes	
		No	Population	No	Population	No	Population
1		11	12	13	14	15	16
1	Municipal Corporations	—	—	—	—	3 (1 3)	53 94 (49 6)
2	Municipalities	57 (98 3)	4 34 (98 6)	15 (100 0)	0 53 (100 0)	221 (96 5)	53 02 (48 8)
3	Notified/Town Area Committees	—	—	—	—	—	—
4	Cantonments	1 (1 7)	0 06 (1 4)	—	—	5 (2 2)	1 77 (1 6)
5	All Areas Having Urban Local Bodies	58 (65 9)	4 40 (69 4)	15 (100 0)	0 53 (100 0)	229 (86 0)	108 73 (97 4)
6.	Urban Areas not Having Any Urban Local Body	30 (34 1)	1 94 (30 6)	—	—	37 (14 0)	2 90 (2 6)
7.	All Urban Areas	88 (100 0)	6 34 (100 0)	15 (100 0)	0 53 (100 0)	266 (100 0)	111 63 (100 0)

Figures in bracket denote percentages

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Maharashtra During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporations	2,012 08 (670 69)	1,936 18 (645 39)	+75 90 (+25 30)
2	Municipalities	898 32 (4-06)	706-03 (3 19)	+192 29 (+0 87)
3	Notified (Town Area Committee	—	—	—
4	All Urban Local Bodies	2,910 40 (12 99)	2,642 21 (11 80)	+268 19 (+1 19)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-Tax Revenue of Urban Local Bodies and State Government in Maharashtra During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Govt
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	1,652 51 (82 1)	566 55 (63 1)	—	2,219-06 (76 2)	7,994-00 (69 3)
2	Non-Tax Revenues Excluding Grants-in-aid	324 79 (16 2)	169 74 (18 9)	—	494 53 (17-0)	2,946-00 (25 5)
3	Grants-in-aid	34 78 (1 7)	162-03 (18-0)	—	196 81 (6 8)	603-00 (5 2)
4	Total Ordinary Income	2,012-08 (100-0)	898 32 (100-0)	—	2,910-40 (100-0)	11,543-00 (100-0)

Figures in bracket denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Maharashtra During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	68.8	76.2	77.1	69.3
2	Non-tax Revenues Excluding Grants-in-aid	14.5	17.0	N A	25.5
3	Grants-in-aid	16.7	6.8	N A	5.2
4	Total Ordinary Income	100.0	100.0	100.0	100.0

TABLE No 5
Tax Structure of Urban Local Bodies in Maharashtra During the Year 1960-61

Sl No	Urban Local Body	(Rs in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Taxes on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	691 49 (41 8)	615 53 (37 2)	264 17 (16 0)	—	—	69 46 (4 3)	—	11 86 (0 7)	1,652 51 (100 0)
2	Municipalities	114 14 (20 1)	90 54 (16 0)	301 39 (53 2)	—	7 46 (1 3)	—	—	53 02 (9 4)	566 55 (100 0)
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—	—
4	All Urban Local Bodies	805 63 (36 3)	706 07 (31 8)	565 56 (25 5)	—	7 46 (0 4)	69 46 (3 1)	—	64 88 (2 9)	2,219 06 (100 0)

Figures in brackets denote percentages

TABLE No 6

Expenditure of Urban Local Bodies in Maharashtra During the Year 1960-61

Sl No	Urban Local Body	Ordinary Expenditure								Repay- ment of Loans	Total Revenue Expendi- ture
		General Admn & Collec- tion of Revenues	Public Health	Public Safety & Convenie- nce	Education	Public Works	Miscell- aneous	Total Ordinary Expendi- ture			
1	2	3	4	5	6	7	8	9	10	11	
1	Municipal Corporations	98 05 (6 4)	859 66 (56 2)	131 22 (8 6)	221 39 (14 5)	135 81 (8 9)	82 35 (5 4)	1,528 48 (78 9)	407 70 (21 1)	1,936 18 (100 0)	
2	Municipalities	—	231 18 (33 4)	50 89 (7 4)	143 34 (20 7)	—	265 99 (38 5)	691 40 (97 9)	14 63 (2 1)	706 03 (100 0)	
3.	Notified/Town Area Committees	—	—	—	—	—	—	—	—	—	
4	All Urban Local Bodies	98 05 (4 4)	1,090 84 (49 1)	182 11 (8 2)	364 73 (16 4)	135 81 (6 1)	348 34 (15 7)	2,219 88 (84 0)	422 33 (16 0)	2,642 21 (100 0)	

Figures in bracket denote percentages

TABLE No 7
*Per Capita Income and Expenditure of Urban Local Bodies in Maharashtra During the
 Year 1960-61*

Sl No	Urban Local Body	Revenue			Expenditure					(Amount in Rs.)
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expendi- ture	Public Health	Public Safety & Convenience	Education	Public Works	
1	2	3	1	5	6	7	8	9	10	
1	Municipal Corporations	37 30	30 63	0 64	35 89	15 93	2 43	4 10	2 51	
2	Municipalities	16 94	10 68	3 05	13 31	4 36	0 95	2 70	—	
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—	
4	All Urban Local Bodies	27 21	20 74	1 84	24 70	10 19	1 70	3 40	1 26	

TABLE No. 8

Per Capita Incidence of Ordinary/Tax Income and Grants-in-aid of Municipalities and State Government in Maharashtra During the Year 1960-61

(Amount in Rs)

Sl No	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	13 75	16 94	17 52	29 18
2	Tax Income — — —	9 50	10 68	13 51	20 21
3	Grants-in-aid	2 30	3 05	N A	1 52

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in Maharashtra During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	2,121 93	1,503 11	70 84
2	Municipalities — —	314 33	177 25	56 39
3	Notified/Town Area Committees	—	—	—
4	All Urban Local Bodies	2,436 26	1 680 36	68 97

MYSORE

1 Mysore State covers an area of 74,210 square miles containing a population of 235 87 lakhs. Out of this, 1,184 square miles was urbanised area, as per 1961 Census, which constituted 1 6 per cent of the total area. The urban population was 52 66 lakhs or 22 3 per cent of the total State population. As against the overall State density of 318 persons per square mile, the density of the urban area was 4,447. It appears that although as compared to the all-India, the urbanisation in the State was higher, the urban centres within the State were less densely populated.

2 There were 230 urban centres, 181 of them having some form of urban local government and the remaining 49 having only rural local government. The population covered by the 181 urban local bodies was 45 24 lakh or 88 9 per cent of the total urban population. The majority of the other 49 urban centres are in class IV group. The types of urban Government under operation were municipal corporation (1), municipalities (165), notified areas (14) and cantonment (1).

3 Bangalore Corporation, the only corporation in the State is governed by The City of Bangalore Municipal Corporation Act, 1933, city/town municipalities and notified areas by the different enactments which were —

- i) The Mysore City Municipalities Act, 1933,
- ii) The Mysore Town Municipalities Act, 1951,
- iii) The Madras District Municipalities Act, 1920,
- iv) The Bombay Municipal Borough Act, 1925,
- v) The Bombay District Municipal Act, 1901,
- vi) The Hyderabad District Municipalities Act, 1956, and
- vii) The Coorg Municipal Regulation, 1907

The Mysore Municipalities Bill, 1963 when passed by the State Legislature will repeal all the above mentioned enactments. Section 3 of the proposed Bill provides that the State Government may declare any local area which, at the last preceding Census, had a population of fifty thousand or more to be a city municipality and any local area which had a population of more than ten thousand and less than fifty thousand to be a town municipality. It could be seen from *Table No 1* that there were as many as 74 municipalities having population below 10 thousand.

The obligatory functions of the municipal councils are —

- i) Lighting public streets, places and buildings,
- ii) Watering public streets and places,
- iii) Cleaning public streets, places and sewers etc ,
- iv) Extinguishing fires and protecting life and property when fire occurs,
- v) Regulating or abating offensive or dangerous trades and practices,
- vi) Removing obstructions and projections in public streets etc ,
- vii) Securing or removing dangerous buildings or places and reclaiming unhealthy localities,
- viii) Acquiring and maintaining, changing and regulating places of the disposal of the dead,
- ix) Constructing altering and maintaining public streets, culverts, boundary marks markets, slaughter houses, latrines, urinals, privies etc ,

- x) Obtaining supply of or additional supply of water;
- xi) Naming streets and numbering houses,
- xii) Registering births and deaths,
- xiii) Public vaccination,
- xiv) Providing suitable accommodation for calves, cows, buffaloes etc ,
- xv) Establishing and maintaining public hospitals and dispensaries and providing medical relief,
- xvi) Arranging for the destruction or the detention and preservation of such dogs as provided in Section 222 of the Act,
- xvii) Providing facilities for anti-rabic treatment and treatment of lepers and mental patients etc , and
- xviii) Providing covered metallic receptacles for the employees of the council for the removal of night soil and rubbish etc

It is also their duty to make provisions for giving medical relief and accommodation for the sick in times of dangerous epidemics, taking such measures as to prevent or suppress the recurrence of the disease and giving relief in times of famine or scarcity to destitutes

In Section No 91 of the Act, the discretionary functions of the municipal councils have also been listed out

The functions and taxation powers of the notified areas are the same as those of a municipal council subject to restrictions or modifications approved by the State Government

4.1 Subject to general or special orders of the State Government the council may impose any of the following taxes —

- i) A tax on buildings or lands or both,
- ii) An octroi,
- iii) A toll on vehicles,
- iv) A tax on animals and vehicles (other than motor vehicles),
- v) A tax on dogs,
- vi) A special sanitary cess upon private latrines, privies or compound cleansed by municipal agency,
- vii) A general sanitary cess for construction and/or maintenance of public latrines and for the removal of refuse,
- viii) A water rate for water supplied by the council in the form of tax assessed on buildings and lands or other forms
- ix) A lighting tax,
- x) A tax on professions trades, callings and employment,
- xi) A tax on shops and other places (provided the person paying the tax shall not be called upon to pay profession tax),
- xii) A duty on transfer of immovable property in the form of an additional stamp duty and
- (xiii) a tax on advertisement

According to Section 94(2)(a) it will be obligatory for every municipal council to levy a tax on lands which shall not be less than fifty paise for every 100 square metres. The aggregate rate of property tax and service taxes shall not be less than 12½ per cent of the annual rateable value in the case of town municipalities, 17½ per cent in the case of city municipalities

The rates of the different categories of taxes given in *Schedule 7* of the Bill are as follows —

- i) Lands not occupied by building—not more than Rs 2 for every one hundred square metres,
- ii) For building or lands or both not in the above category
 - (a) in city municipalities—not more than 10 per cent of annual rateable value
 - (b) in town municipalities—not more than 8 per cent of the annual rateable value
- iii) Tax on dogs—not more than one rupee per head,
- iv) Special sanitary cess—not more than three per cent of the annual rateable value,
- v) General sanitary cess—not more than 4 per cent of the annual rateable value,
- vi) Water rate—not more than 7 per cent of the annual rateable value, and
- vii) Lighting tax—not more than 3 per cent of annual rateable value

4.2 The property tax is to be assessed on the annual rateable value which is the gross annual rent less a deduction of 16 $\frac{2}{3}$ per cent of such annual rent in lieu of all allowances for repairs etc. In case of buildings belonging to the Central Government or any State Government no tax on property, excepting special sanitary cess or water rate, can be imposed without the express approval of the Government. In addition, buildings and lands used for public worship are also exempted from the levy of this tax.

4.3 Duty on transfer of immovable properties is to be levied in the form of a surcharge on stamp duty imposed by the Mysore Stamp Act 1957 on various instruments of sale etc. at a rate not exceeding one per cent per annum on the amount of consideration. No such duty is leviable in respect of a mortgage where the amount does not exceed Rs 2,500.

4.4 The profession tax is levied at the maximum premissible rate of Rs 250 per annum on all persons having a monthly income of Rs 5,000 and over. In case of persons having less than Rs 5,000 income per month the tax is levied at graduated rates on trades and vocations mentioned in *Schedule V* to the Bill.

5. The total income and expenditure of all the urban local bodies in 1960-61 was Rs 698.76 lakhs and Rs 596.10 lakhs respectively, the surplus being Rs 102.66 lakhs. Though the average income and expenditure which stood at Rs 3.88 lakhs and Rs 3.31 lakhs respectively was far below the all-India average, the average surplus of Rs 0.57 lakhs per local body shows a sound and satisfactory budget position. The situation may not be actually so because the ordinary receipts include capital grants also but the revenue expenditure does not cover expenditure on capital works. Excepting in the case of notified areas the financial resources and outlay seem to be much below the average. The data regarding position of the local bodies during 1950-51 was not available and therefore it is not possible to make any observation with regard to the changes that occurred during the decade.

6. The major source of income was taxation which constitutes 63.4 per cent of the total ordinary income and 15.6 per cent came by way of grants-in-aid. The relative importance of taxes decreased and the other two sources viz. non-tax and grants-in-aid increased as the status of the local body went down from municipal

corporation to notified areas, which was in conformity with the general trend found in the all-India pattern. Whereas in the case of the municipal corporation and municipalities, tax revenue accounted for 76.6 per cent and 60.3 per cent of the total ordinary income, it was only fetching a slightly higher percentage of income than the other two sources in notified areas. It could be seen that the State Government was tapping relatively more from non-tax sources than the urban local bodies.

7 Octroi, property tax and service tax were the most important among the taxes, fetching 46.4 per cent, 19.9 per cent and 17.4 per cent respectively of the total tax income. The property tax was being universally levied while the octroi, profession tax and service taxes were being levied by about 86 per cent, 75 per cent and 86 per cent respectively. The income from other taxes were not prominent during the period. Taxes from the unclassified heads yielded 14.4 per cent of the total tax income. It could be seen that the above trend is maintained in the tax patterns of the three types of local bodies also.

8 Out of the Rs. 596.10 lakhs of revenue expenditure Rs. 297.45 was spent on public health which constituted 53.5 per cent of the total ordinary expenditure. Expenditure on education, public works and public safety and convenience came to 13.0 per cent, 7.2 per cent and 6.2 per cent respectively. As the expenditure on general administration and collection of revenue for the municipalities was separately not available and was combined with miscellaneous expenditure, it has not been possible to assess the relative share of these two items of expenditure. Considering the pattern of the different types of local bodies separately, the prominence of provisions made for public health by them becomes noteworthy. On the whole 6.7 per cent of the revenue expenditure was being paid towards loans received by the local bodies, 2.3 per cent in the case of the corporation, 9.0 per cent by municipalities and 0.9 per cent by notified areas. At the all-India level the municipalities were devoting only about 4 per cent of their revenue expenditure to loans, implying that municipalities in the State have resorted to larger borrowing.

9 The per capita income and expenditure of all the local bodies was Rs. 15.51 and Rs. 13.23 respectively as against the all-India average of Rs. 17.23 and Rs. 16.20 respectively. Per capita tax income and grants-in-aid were approximately equal to the all-India figures. In comparison with the all-India figures, it could be seen that the lesser yield under revenue heads in the case of the corporation have been compensated by the higher yield from notified areas, the standard of municipalities being more or less equal to the all-India average. Excepting in the case of public health, the per capita expenditure on all items was below the average all-India level. It could be seen from *Table No. 8* that the income of the State Government had considerably increased during the decade ending 1960-61. Due to non-availability of data, no comparison could be made about the income of urban local bodies during the same decade.

TABLE No 1

Classwise Distribution of Urban Areas and the Population According to Type of Local Bodies in Mysore During the Year 1960-61

Sl No	Local Body	Class I		Class II		Class III		Class IV		(Population in lakhs)
		No	Population	No	Population	No	Population	No	Population	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporations	1 (16 7)	9 05 (51 6)	—	—	—	—	—	6 92 (97 4)	
2	Municipalities	4 (66 6)	7 01 (40 0)	10 (100 0)	7 41 (100 0)	27 (93 0)	7 20 (38 4)	50 (98 0)	—	
3	Notified/Town Area Committees	1 (16 7)	1 47 (8 4)	—	—	2 (3 0)	0 95 (11 6)	—	—	
4	Cantonments	—	—	—	—	—	—	1 (2 0)	0 19 (2 6)	
5	All Areas Having Urban Local Bodies	6 (10 0)	17 53 (100 0)	10 (100 0)	7 41 (100 0)	29 (90 6)	8 15 (91 9)	51 (63 0)	7 11 (64 9)	
6	Urban Areas not Having Any Urban Local Body	—	—	—	—	3 (9 4)	0 72 (8 1)	30 (37 0)	3 85 (35 1)	
7	All Urban Areas	6 (100 0)	17 53 (100 0)	10 (100 0)	7 41 (100 0)	32 (100 0)	8 87 (100 0)	81 (100 0)	10 96 (100 0)	

TABLE No. 1—contd

Sl No	Local Body	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporation	—	—	—	—	1 (0 6)	9 05 (20 0)
2	Municipalities	47 (94 0)	3 64 (95 5)	27 (77 1)	1 07 (86 9)	165 (91 2)	33 25 (73 5)
3	Notified/Town Area Committees	3 (6 0)	0 17 (4 5)	8 (22 9)	0 16 (13 1)	14 (7 6)	2 75 (6 1)
4	Cantonments	—	—	—	—	1 (0 6)	0 19 (0 4)
5	All Areas Having Urban Local Bodies	50 (78 1)	3 81 (79 1)	35 (94 6)	1 23 (93 9)	181 (78 8)	45 24 (88 9)
6	Urban Areas not Having any Urban Local Body	14 (21 9)	0 98 (20 9)	2 (5 4)	0 08 (6 1)	49 (21 2)	5 63 (11 1)
7	All Urban Areas	64 (100 0)	4 79 (100 0)	37 (100 0)	1 31 (100 0)	230 (100 0)	50 87 (100 0)

Figures in bracket denote percentages

TABLE No 2

Income and Expenditure of Urban Local Bodies in Mysore During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporations	181 73 (181 73)	158 41 (158 41)	+23 32 (-23 32)
2	Municipalities	480 59 (2 91)	399 58 (2 42)	+81 01 (-0 48)
3	Notified/Town Area Committees	36 44 (2 63)	38 11 (2 72)	-1 67 (-0 12)
4	All Urban Local Bodies	698 76 (3 88)	596 10 (3 31)	+102 66 (+0 57)

Figures in bracket denote average per local body

TABLE No 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Mysore During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Govt
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	139 19 (76 6)	289 88 (60 3)	13 75 (37 7)	442 82 (63 4)	3 335 00 (53 7)
2	Non Tax Revenues Excluding Grants in aid	22 59 (12 4)	113 22 (23 6)	11 53 (31 6)	147 34 (21 1)	2 095 00 (33 8)
3	Grants in aid	19 95 (11 0)	77 49 (16 1)	11 16 (30 7)	108 60 (15 5)	776 00 (12 5)
4	Total Ordinary Income	181 73 (100 0)	480 59 (100 0)	36 44 (100 0)	698 76 (100 0)	6 205 00 (100 0)

1. Municipalities and Town Area Committees

TABLE No 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Mysore During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	N A	63 4	45 0	53 7
2	Non-tax Revenues Excluding Grants-in-aid	N A	21 1	N A	33 8
3	Grants-in-aid	N A	15 5	N A	12 5
4	Total Ordinary Income	N A	100 0	100 0	100 0

TABLE No. 5
Tax Structure of Urban Local Bodies in Mysore During the Year 1960-61

Sl. No.	Urban Local Body	(Rs in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Taxes on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporation	17 09 (12 3)	40 68 (29 3)	47 22 (33 9)	—	1 31 (0 9)	1 63 (1 2)	0 74 (0 5)	30 52 (21 9)	139 19 (100 0)
2	Municipalities	67 22 (23 2)	34 96 (12 1)	151 00 (52 1)	—	4 29 (1 3)	—	—	32 41 (11 2)	289 88 (100 0)
3	Notified/Town Area Committees	3 71 (26 9)	1 21 (8 8)	7 38 (53 7)	—	—	0 42 (3 0)	—	1 03 (7 6)	13 75 (100 0)
4	All Urban Local Bodies	88 02 (19 9)	76 85 (17 4)	205 6 (46 4)	—	5 60 (1 3)	2 05 (0 5)	0 74 (0 1)	63 96 (14 4)	442 82 (100 0)

Figures in bracket denote percentages

TABLE No. 6

Expenditure of Urban Local Bodies in Mysore During the Year 1960-61

(Rs in lakhs)

Sl No	Urban Local Body	Ordinary Expenditure							Repayment of Loans	Total Revenue Expenditure
		General Admin & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure		
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporation	13 63 (8 8)	89 25 (57 7)	12 05 (7 8)	5 97 (3 9)	33 81 (21 8)	—	154 71 (97 7)	3 70 (2 3)	158 41 (100 0)
2	Municipalities	—	193 44 (53 2)	19 87 (5 5)	60 90 (16 7)	—	89 60 (24 6)	363 81 (91 0)	35 77 (9 0)	399 58 (100 0)
3	Notified/Town Area Committees	5 32 (14 1)	14 76 (39 2)	2 48 (6 5)	5 18 (13 8)	6 40 (17 0)	3 64 (9 4)	37 78 (99 1)	0 33 (0 9)	38 11 (100 0)
4	All Urban Local Bodies	18 95 (3 4)	297 45 (53 5)	34 40 (6 2)	72 05 (13 0)	40 21 (7 2)	93 24 (16 7)	556 30 (93 3)	39 80 (6 7)	596 10 (100 0)

Figures in bracket denote percentages

TABLE No. 7
Per Capita Income and Expenditure of Urban Local Bodies in Mysore During the Year 1960-61

(Amount in Rs.)										
Sl. No.	Urban Local Body	Revenue			Expenditure					
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporations	20.08	15.38	2.20	17.50	9.86	1.13	0.66	3.74	
2	Municipalities	14.45	8.71	2.33	12.01	5.81	0.59	1.83	—	
3	Notified/Town Area Committees	13.25	5.00	4.05	13.85	5.36	0.90	1.88	2.32	
4	All Urban Local Bodies	15.51	9.83	2.41	13.23	6.60	0.76	1.60	0.89	

TABLE No. 8

Per Capita Incidence of Ordinary/Tax Income and Grants-in-aid of Municipalities and State Government in Mysore During the Year 1960-61

(Amount in Rs)

Sl No	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	N A	14 45	15 48	26 31
2	Tax Income — —	N A	8 71	6 97	14 09
3	Grants-in-aid — —	N A	2 33	N.A	3 28

ORISSA

1 The State of Orissa, as per 1961 Census, had a population of 175.49 lakhs which gives an overall density of 292 persons per square mile as against the all-India average of 370. The urban population of the State was 11.10 lakhs constituting 6.3 per cent of the total population as compared to 18 per cent obtainable in the whole country. The total urbanised area of the State was 397 square miles which cover only 0.6 per cent of the entire State—the all-India average being 1.3 per cent. The overall density in the entire urbanised area of the State was 2,792 persons per square mile as against the average urban density of 5,305 in the entire country. It is observed that the urbanisation in the State was low and the urban centres were not densely populated.

2 The Census had listed 62 urban centres out of which 46 or 74 per cent were having some form of urban local Government, the remaining being under the jurisdiction of rural local bodies. Classwise distribution of urban areas, population living therein and the type of urban local Government in each class is given in *Table No. 1*. A perusal of the table indicates that the towns were mostly small and in majority of them, about 59 per cent, there were notified/town area committees.

3 In the year of study there was no municipal corporation in the State and the municipalities and notified/town area committees were governed by the Orissa Municipal Act, 1950. The following functions have been prescribed as obligatory in the Act:

- i) Water supply, drainage, conservancy and street lighting,
- ii) Sanitation,
- iii) Provision of public latrines and urinals,
- iv) Maintenance of public roads,
- v) Watering of streets,
- vi) Provision of places for public slaughter houses,
- vii) Conversion of refuse etc., to compost manure,
- viii) Provision of burning and burial grounds,
- ix) Provision of primary education.

The discretionary functions which may be performed are:

- i) To lay out and make new public roads and construct bridges etc.,
- ii) To provide places for use as public markets,
- iii) To establish and maintain dispensaries and hospitals,
- iv) To take up maintenance and management of middle schools and high schools, and
- v) To take relief measures in case of famine and serious distress, etc.

4 The municipalities are compulsorily required to levy a fee not exceeding one rupee for every transfer of title to holding or sub-division of holding (Sec. 148.5).

The other taxes placed at the disposal of municipalities are of discretionary nature. They are —

- i) A tax on holdings and service taxes viz, latrine tax, water tax, lighting tax and drainage tax,
- ii) A tax on carriages, carts, horses and other animals enumerated in the Act,
- iii) A tax on profession, art and callings,
- iv) A toll tax,
- v) An octroi, and
- vi) Any other tax which the municipal council is empowered to impose under any law for the time being in force

4.1 The tax on holdings is to be assessed on their annual value, which shall be deemed to be the gross annual rental, at which the holding may reasonably be expected to let, less a deduction, in case of buildings only, of ten per cent of such annual rent in lieu of an allowance for repairs etc. In case of buildings not meant for letting or for the residence of the owners themselves, the annual value of such holding is not to exceed $7\frac{1}{2}$ per cent of the actual cost of erection and in addition a reasonable ground rent for the land comprised in the holding. In computing such annual value, the value of machinery etc., is not to be taken into consideration. In case of lands which are not used exclusively for agricultural purposes and are lying vacant the property tax and service taxes are to be levied at some percentages of the capital value. Further the tax on holdings is not to be imposed at a rate exceeding ten per cent of the annual value. The maximum prescribed for latrine tax as well as drainage tax is also the same, while for lighting tax, it is 5 per cent. Any holding which is used exclusively as a place of public worship or as dharamshala, sarai, choultry, or as a mortuary are to be exempted from the general tax.

4.2 The profession tax is to be levied on the basis of income and persons having less than an annual income of Rs 3,600 are exempted from it.

5 During the year 1960-61 the total ordinary income of urban local bodies was 70.20 lakhs and the revenue expenditure amounted to Rs 80.88 lakhs showing a deficit of Rs 10.68 lakhs on revenue account. From the data given in Table No. 2 it is seen that the average income and expenditure of a municipality was Rs 2.88 lakhs and Rs 3.50 lakhs, the comparative all-India figures being Rs 4.27 lakhs and Rs 3.95 lakhs. A municipality in Orissa was incurring a deficit to the tune of 21.5 per cent of its ordinary income. The average income and expenditure of a municipality about a decade back was Rs 2.43 lakhs and Rs 2.48 lakhs respectively—the annual rate of growth being 1.6 per cent and 4.1 per cent. For municipalities of Orissa it may be said that their financial condition was very poor. It is also observed from the table that the average income and expenditure of notified/town area committees were higher than that of all-India average and were having a slight surplus too. The higher income and expenditure could be ascribed to the fact that some of the notified/town area committees occurred in class II and class III towns also and the surplus might have been the result of State Governments' greater control and supervision.

6 The revenue pattern of urban local bodies given in Table No. 3 shows that tax revenues and grants-in-aid were of equal importance—viz, each contributing about 42 per cent of the total ordinary revenues. The remaining 16 per cent was raised from non-tax resources. The budgetary position of State Government indicates that taxation contributed similar percentage and the grants-in-aid and non-tax

revenue accounted for 35 per cent and 22 per cent respectively. It is evident that urban local bodies as well as State Government were depending heavily on grants.

7 On comparing the existing revenue structure of urban local bodies and State Government with the one prevalent about a decade back, it is noticed (from *Table No 4*) that relative percentage of tax revenues *vis-a-vis* other sources have declined in both the cases—the decrease being more pronounced in the State finances than in the case of urban local bodies. In the case of urban local bodies, the percentage of non-tax revenues also decreased while grants-in-aid jumped from 25 per cent in 1950-51 to 42 per cent in 1960-61. It is evident that during the last 10 years the revenue structure of urban local bodies had deteriorated.

8 From the tax structure of urban local bodies, it is noticed that all the municipalities were levying tax on animals and vehicles, and the property tax, profession tax, octroi and service taxes were being levied by 89 per cent, 78 per cent, 17 per cent and 89 per cent respectively. None of the notified/town area committee were levying octroi, and property tax, service taxes and profession tax were being exploited by 90 per cent, 70 per cent and 30 per cent of them respectively. Further, two of the three municipalities, which were levying octroi did not levy property tax. Data presented in *Table No 5*, shows that urban local bodies were deriving over 3/4th of their tax income from property and service taxes and the octroi accounted for about 1/10th only. The tax on animals and vehicles contributed quite a significant percentage *i.e.*, about 9 per cent showing that it was also an important source of revenues while the income from profession tax was insignificant. A committee was appointed recently by the Orissa Government to go through the entire gamut of the urban local bodies. According to its findings "the Councils have been generally found to be unwilling to use the powers of taxation given to them by law, apparently with a view to gain cheap popularity. From the information available it is noticed that none of the municipalities have yet undertaken levy of obligatory fee on transfer of property under Section 148(5) of the Orissa Municipal Act, 1950. Wherever, they have taken recourse to taxes which are required to be levied on a percentage basis on the annual value of the holding, the percentage of tax imposed has been found to be invariably low as compared to the maximum prescribed under the Act"*. It is observed that municipalities in Orissa were not exploiting their taxation powers adequately—the reasons for which are evident from the State committee report.

9 A review of the expenditure pattern data of urban local bodies, given in *Table No 6*, show that debt charges accounted for only 1 per cent of the total revenue expenditure implying that debt liability was not high. The expenditure on public health absorbed about 1/3rd of the total ordinary expenditure—the next item in importance being public works on which about 1/5 of expenditure was spent. Miscellaneous, education, public safety and convenience and general administration were the remaining items in order of importance. The expenditure pattern of municipalities and notified/town area committees vary to some extent—public health receiving more importance in the former while in latter "Miscellaneous" items accounted for the maximum proportion.

10 During the year 1960-61, the urban local bodies were having a per capita income of Rs 9 52 out of which tax income accounted for Rs 4 10, grants-in-aid for Rs 4 01 and the remaining sum of Rs 1 41 was raised from non-tax resources. The municipalities and notified/town area committees were having per capita ordinary revenues to the extent of Rs 9 52 and Rs 3 95 respectively, the all-India average for them being Rs 14 15 and Rs 3 76. It is evident that municipalities in the State

* Report of the Orissa Local Body (Urban) Administration Enquiry Committee, Orissa, para 41 (a)
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were able to raise less amount than their average counterparts while the per capita revenues of notified/town area committees were higher than those obtainable for them in the whole country. It is significant to note that municipalities in the State were raising, by means of taxation, only half of the amount raised by them in the country while the amount received as grants was twice than it was received by them in the country as a whole. The per capita revenue expenditure of municipalities and notified/town area committees was Rs 11 57 and Rs 3 66, the corresponding all-India average being Rs 13 08 and Rs 3 23. Though the per capita expenditure of the municipalities in the State was low, they were incurring higher amount on public health than the all-India average. On the remaining services *viz*, public safety and convenience, education and public works their expenditure was less than the average obtainable for them in the country.

1. The per capita figures relating to municipal and State revenues for the years 1950-51 and 1960-61 are given in *Table No 8*—a perusal of which highlights the following points —

- i) The per capita ordinary income of municipalities had risen by an amount of Rs 2 39 *i.e.*, by about 34 per cent while the State revenues increased by Rs 12 53 *i.e.*, by about 175 per cent.
- ii) The municipalities were able to increase their incidence of taxation by Rs 0 26 only while the State Government enhanced its tax incidence by an amount of Rs 3 31.

This indicates that State finances, including taxes, are more elastic than that of urban local bodies.

TABLE No. 1—Contd/

Sl No	Local Body	Class V		Class VI		All classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporation	—	—	—	—	—	—
2	Municipalities	2 (12.5)	0 14 (11.5)	—	—	19 (41.3)	75.4 (59.3)
3	Notified/Town Area Committees	14 (87.5)	1 08 (88.5)	1 (100.0)	0 04 (100.0)	27 (58.7)	3.94 (40.7)
4	All Areas Having Urban local Bodies	16 (64.0)	1 22 (64.6)	1 (33.3)	0 04 (36.4)	46 (74.2)	9.68 (87.4)
5	Urban Areas not Having any Urban Local Body	9 (36.0)	0 67 (35.4)	2 (66.7)	0 07 (63.6)	16 (25.8)	1.39 (12.6)
6	All Urban Areas	25 (100.0)	1 89 (100.0)	3 (100.0)	9 11 (100.0)	62 (100.0)	11.7 (100.0)

Figures in brackets denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Orissa During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	53 7	42 2	72 9	42 9
2	Non-tax Revenues Excluding Grants-in-aid	21 2	15 8	N A	22 2
3	Grants-in-aid	25 1	42 0	N A	34 9
4	Total Ordinary Revenues	100 0	100 0	100 0	100 0

TABLE No. 5

Tax Structure of Urban Local Bodies in Orissa During the Year 1960-61

Type of Urban	Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Traders and Cullivays	Tax on Animals and Vehicles	Toll Tax	Miscellaneous Tax	Total Tax Income		
	1	2	3	4	5	6	7	8	9	10	11
Municipal Corporation	9.20 (39.1)	8.31 (35.4)	3.72 (15.8)	—	—	—	0.22 (0.9)	1.71 (7.3)	—	0.34 (1.5)	23.53 (100.0)
Suburban Area Committees	3.01 (50.2)	1.77 (29.3)	—	—	—	—	0.29 (3.7)	0.87 (14.1)	—	0.09 (1.4)	6.06 (100.0)
All Urban Local Bodies	12.21 (11.4)	10.11 (11.2)	3.72 (12.6)	—	—	—	0.51 (1.7)	2.58 (8.7)	—	0.43 (1.4)	29.59 (100.0)

Figures in brackets denote percentages

TABLE No. 6
Expenditure Pattern of Urban Local Bodies in Orissa During the Year 1960-61

Sl. No.	Urban Local Body	ORDINARY EXPENDITURE								Repay-ment of Loans	Total Revenue Expenditure
		Gen Admt & Collection of Revenue	Public Health	Public Safety & Convenience	Education	Public Works	Miscel-laneous	Total Ordinary Expenditure			
1	2	3	4	5	6	7	8	9	10	11	
1	Municipal Corporation	—	—	—	—	—	—	—	—	—	
2	Municipalities	5 86 (8 8)	24 17 (36 7)	6 79 (10 3)	7 95 (12 1)	15 72 (23 9)	5 40 (8 2)	65 89 (99 2)	0 56 (0 8)	66 45 (100 0)	
3	Notified/Town Area Committees	1 73 (12 2)	3 32 (23 5)	1 87 (13 2)	1 13 (8 0)	2 36 (16 7)	3 73 (26 4)	14 14 (98 0)	0 29 (2 0)	14 43 (100 0)	
4	All Urban Local Bodies	7 59 (9 6)	27 49 (34 3)	8 66 (10 8)	9 08 (11 3)	18 08 (22 6)	9 13 (11 4)	80 03 (98 9)	0 85 (1 1)	80.88 (100 0)	
Figures in brackets denote percentages											

Figures in brackets denote percentages

TABLE No. 8

Per Capita Incidence of Ordinary/Tax Income and Grants-in-aid of Municipalities and State Government in Orissa During the Year 1960-61

(Amount in Rs)

Sl No	Nature of Revenues	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	7 13	9 52	7 12	19 65
2	Tax Income ..	3 84	4 10	5 12	8 43
3	Grants-in-aid	1 79	4 01	N.A	6 85

TABLE No. 9

Tax Demand and Collection of Urban Local Bodies in Orissa During the Year 1960-61

(Rs in lakhs)

Sl No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	—	—	—
2	Municipalities ..	39 94	23 21	58 1
3	Notified/Town Area Committees	14 42	5 03	34 9
4	All Urban Local Bodies	54 36	28 24	51 9

PUNJAB

1 Punjab State has a population of 203·07 lakhs spread over an area of 47·205 square miles. The total urban area was only 432 square miles (0·9 per cent) which contained 40·89 lakhs inhabitants (20·1 per cent). The density in the urbanised part was 9,466 persons per square mile as against the overall density of 430 persons per square mile of the State. The density of the State and its urban centres was higher than that of the country as a whole. The degree of urbanisation in the State was also greater.

2 There were 190 urban centres during the year under report. Only one of them did not have any form of urban local Government and this had a population of 89,000 (Chandigarh). The areas having urban local bodies consisted of 173 municipalities, 5 notified area committees and 11 cantonments, the population in these areas being 36·91 lakhs, 1·07 lakhs and 2·28 lakhs respectively. There is no corporation in the State. The process of municipalisation, as evident from the figures given in Table No. 1 had been extended to all the urban centres irrespective of their size.

3 The municipalities and notified areas of the State are governed by the Punjab Municipal Act, 1911 with the later amendments enacted with reference to it and Punjab Municipal (Executive Officers) Act, 1931. The Punjab Municipal Corporation Bill, 1963 has been enacted to provide for the establishment of municipal corporations in certain cities. The obligatory functions of the municipal committee are (i) that it shall unless relieved by the State Government maintain a sufficient police establishment, (ii) a fire brigade, (iii) supply of wholesome water, (iv) provision of burial and cremation grounds, (v) it shall take necessary steps to avert danger causing from dangerous or insanitary buildings or places, (vi) that it shall take necessary measures to regulate or prevent offensive or dangerous trades, and (vii) slaughter houses. Some of the discretionary functions listed in the Act are as follows:—

- (i) Setting apart suitable places for the purpose of bathing and washing animals and clothes etc.,
- (ii) Arranging for the disposal of mad and stray dogs and other animals,
- (iii) Directing the owner of any building to provide or remove drains, privies, latrines, cesspool etc.,
- (iv) Carrying in cable wire, pipe, drain, sewer or channel of any kind for the purpose of carrying out telephonic or other similar communications or of carrying out and establishing or maintaining any system of lighting, drainage etc.,
- (v) Arranging for receiving patients suffering from infectious disease and such other arrangements for prevention or control of dangerous disease,
- (vi) Providing a reserved part of the municipality for keeping a brothel or for the place of any person practising prostitution, and
- (vii) Arranging for the repair, improvement, altering and constructing of public buildings, public places, markets, streets and numbering buildings.

4 Subject to special or general orders issued by the State Government, the committee may impose :

- a) A tax payable by the owners on buildings and lands;
- b) A tax on professions art trades or callings;
- c) A tax on vehicles and animals;
- d) A tax payable by the employer on menial domestic servants,
- e) A tax payable by the occupier of any buildings in respect of which the committee has undertaken the house scavenging;
- f) A tax on building applications and
- g) Any other tax with the prior sanction of the State Government

All the above mentioned taxes are discretionary

At present, over and above the already mentioned, they are imposing octroi, toll tax, cinema tax and pilgrim tax.

The rate of tax on buildings and lands as specified in the Act were as follows .—

- i) Not exceeding 12½ per cent on annual value (gross annual rent);
- ii) Not exceeding in the municipalities of Simla, Dharamshala and Dalhousie one anna and four pies and elsewhere, one anna, per square yard of the ground area; or
- iii) Not exceeding, in the municipalities of Simla, Dharamshala and Dalhousie four rupees and elsewhere three rupees, per running foot of frontage in streets or bazaars

As regards notified areas the State Government may impose any taxes that could be imposed by the committee provided that :

- i) Any tax imposed on buildings and lands shall not be subject to the maximum prescribed, and
- ii) A tax payable by the owner may be made payable by the occupier

5 The total ordinary income and revenue expenditure during the period 1960-61 of municipalities and notified areas were Rs 694.24 lakhs and Rs 648.68 respectively, thus resulting in a surplus of Rs 45.56 lakhs. The average income expenditure and surplus was Rs 3.90 lakhs, Rs 3.64 lakhs and Rs 0.26 lakhs respectively as against the all-India average of Rs 5.94 lakhs, Rs. 5.58 lakhs and Rs 0.36 lakhs respectively for municipalities. The average budget figures for the State were below the all-India average as municipalities had been extended to all classes of towns

6 For notified area committees details of their ordinary income were not available hence all the revenues had been shown under non-tax revenues. In municipalities tax revenues accounted for about 6 per cent of the total ordinary income, non-tax and grants-in-aid for 36 per cent and only 1 per cent respectively. The corresponding percentages for municipalities at all-India level were 61 per cent, 24 per cent and 15 per cent. It shows that municipalities in Punjab were deriving a nominal percentage of their income from grants

7 On a perusal of Table No 4 it could be seen that the dependence on tax revenue had increased considerably (from 56.9 per cent to 68.0 per cent) while that

on non-tax as well as grants-in-aid went down, during the decade ending 1960-61. As regards the State Government, the percentage of tax income went down from 61.4 to 56.2 during the same period. Change in revenue still indicates that while municipalities were increasingly becoming dependent on one type of source viz., taxation the State Government was diversifying its pattern of revenues.

8 Octroi, the most important among the taxes fetched Rs 377.71 lakhs or 50.0 per cent of the total tax income. Property plus services taxes accounted 6.7 per cent, tax on animals and vehicles, toll tax and miscellaneous each around 1 per cent and tax on trades and callings 0.3 per cent. Terminal tax was not being levied by any of the municipality. The exploitation of tax resources placed at the disposal of municipalities indicate that octroi was a universal levy, property tax was being levied by 51 per cent, service tax by about 23 per cent and tax on trades and callings by about 15 per cent.

9 39.4 per cent the ordinary expenditure was only on public health 24.1 per cent on general administration and collection of revenue 17.8 per cent on public safety and convenience 8.9 per cent on public works and 8.5 per cent on education. 2.7 per cent of the total revenue expenditure was on repayment of loans. Detailed classification of ordinary expenditure in the case of notified areas are not available. The expenditure on administration and collection charges was much above the desired level and naturally had reduced the due shares of education and public works.

10 During the year 1960-61 the municipalities in the State were having per capita income of Rs 18.60 per annum out of which the tax income was about Rs 12.75, grants-in-aid Rs 0.24 only and the balance of Rs 5.58 was accounted from non-tax resources. The corresponding all-India figures for the year were Rs 14.15 Rs 10.61 Rs 2.32 and Rs 4.30. Though the per capita income was higher the municipalities of Punjab were receiving the least amount of grants in the entire country. The per capita revenue expenditure amounted to Rs 17.37 out of which Rs 6.73 and Rs 3.04 were being spent on public health and public safety and convenience respectively. The corresponding all-India figures were Rs 16.20 Rs 5.86 and Rs 1.61. The per capita figures of municipalities in Punjab were high in spite of the fact that they were getting very little monetary assistance from the Government and were also relying on one tax only i.e. octroi. The State being a prosperous one, the per capita revenues of State Government were also the highest in the country since Rs 1.16 lakhs were able to raise substantial amount from indirect tax viz., octroi.

11 On comparing the existing per capita revenues of urban local bodies with the year 1950-51 it is noticed (from Table No. 8) that the per capita income of ordinary income had increased from Rs 11.66 to Rs 18.60 i.e. by about 60 per cent. The tax income had also registered a similar rise but the grants have fallen from Rs 0.48 to Rs 0.24. The State Government during the same decade had an incidence of income nearly 24 times. A significant point emerging is that the State Government as compared to others was receiving the minimum of

TABLE No. 1
*Classwise Distribution of Urban Areas and the Populations According to Type of
 Local Bodies in Punjab During the Year 1960-61*

Sl No	Local Body/Class	Class I		Class II		Class III		(Population in lakhs)	
		No	Population	No.	Population	No	Population	No	Population
1	2	3	4	5	6	7	8	9	10
1.	Municipal Corporation ..	—	—	—	—	—	—	—	—
2.	Municipalities ..	4 (80 0)	9.68 (90 2)	11 (100 0)	6.82 (100 0)	32 (89 0)	10.21 (86 3)	39 (95 0)	5.04 (94 9)
3.	Notified/Town Area Committees	—	—	—	—	2 (5 5)	0.74 (6 3)	1 (2 5)	0.17 (3 2)
4.	Cantonments ..	1 (20.0)	1.05 (9 8)	—	—	2 (5 5)	0.88 (7 4)	1 (2 5)	0.10 (1 9)
5.	All Areas Having Urban Local Bodies ..	5 (100 0)	10.73 (100 0)	11 (91.7)	6.82 (88.5)	36 (100.0)	11.83 (100 0)	41 (100 0)	5.31 (100.0)
6.	Urban Areas not Having Any Urban Local Body ..	—	—	1 (8.3)	0.89 (11.5)	—	—	—	—
7.	All Urban Areas ..	5 (100.0)	10.73 (100 0)	12 (100 0)	7.71 (100.0)	36 (100 0)	11.83 (100 0)	41 (100 0)	5.31 (100 0)

TABLE No. 1—Contd.

	Class V	Class VI		All Classes	
	No	Population	No	Population	No
1	11	12	13	14	15
2	—	—	—	—	—
3	50 (94.3)	3.81 (94.1)	37 (86.0)	1.35 (88.8)	173 (91.5)
4	2 (3.8)	0.16 (4.0)	—	—	5 (2.7)
5	1 (1.9)	0.08 (1.9)	6 (14.0)	0.17 (11.2)	11 (5.8)
6	53 (100.0)	4.05 (100.0)	43 (100.0)	1.52 (100.0)	189 (95.5)
7	—	—	—	—	1 (0.5)
8	53 (100.0)	4.05 (100.0)	43 (100.0)	1.52 (100.0)	190 (100.0)
9	—	—	—	—	—
10	—	—	—	—	—
11	—	—	—	—	—
12	—	—	—	—	—
13	—	—	—	—	—
14	—	—	—	—	—
15	—	—	—	—	—
16	—	—	—	—	—
17	—	—	—	—	—
18	—	—	—	—	—
19	—	—	—	—	—
20	—	—	—	—	—
21	—	—	—	—	—
22	—	—	—	—	—
23	—	—	—	—	—
24	—	—	—	—	—
25	—	—	—	—	—
26	—	—	—	—	—
27	—	—	—	—	—
28	—	—	—	—	—
29	—	—	—	—	—
30	—	—	—	—	—
31	—	—	—	—	—
32	—	—	—	—	—
33	—	—	—	—	—
34	—	—	—	—	—
35	—	—	—	—	—
36	—	—	—	—	—
37	—	—	—	—	—
38	—	—	—	—	—
39	—	—	—	—	—
40	—	—	—	—	—
41	—	—	—	—	—
42	—	—	—	—	—
43	—	—	—	—	—
44	—	—	—	—	—
45	—	—	—	—	—
46	—	—	—	—	—
47	—	—	—	—	—
48	—	—	—	—	—
49	—	—	—	—	—
50	—	—	—	—	—
51	—	—	—	—	—
52	—	—	—	—	—
53	—	—	—	—	—
54	—	—	—	—	—
55	—	—	—	—	—
56	—	—	—	—	—
57	—	—	—	—	—
58	—	—	—	—	—
59	—	—	—	—	—
60	—	—	—	—	—
61	—	—	—	—	—
62	—	—	—	—	—
63	—	—	—	—	—
64	—	—	—	—	—
65	—	—	—	—	—
66	—	—	—	—	—
67	—	—	—	—	—
68	—	—	—	—	—
69	—	—	—	—	—
70	—	—	—	—	—
71	—	—	—	—	—
72	—	—	—	—	—
73	—	—	—	—	—
74	—	—	—	—	—
75	—	—	—	—	—
76	—	—	—	—	—
77	—	—	—	—	—
78	—	—	—	—	—
79	—	—	—	—	—
80	—	—	—	—	—
81	—	—	—	—	—
82	—	—	—	—	—
83	—	—	—	—	—
84	—	—	—	—	—
85	—	—	—	—	—
86	—	—	—	—	—
87	—	—	—	—	—
88	—	—	—	—	—
89	—	—	—	—	—
90	—	—	—	—	—
91	—	—	—	—	—
92	—	—	—	—	—
93	—	—	—	—	—
94	—	—	—	—	—
95	—	—	—	—	—
96	—	—	—	—	—
97	—	—	—	—	—
98	—	—	—	—	—
99	—	—	—	—	—
100	—	—	—	—	—

Figures in bracket denote percentage

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Punjab During the Year 1960-61
(Rs in lakhs)

Sl. No	Type of Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporation	—	—	—
2	Municipalities — — — — —	686 54 (3 97)	641 28 (3 71)	+45 26 +(0 26)
3	Notified/Town Area Committees	7 70 (1 54)	7 40 (1 48)	+0 30 +(0 06)
4	All Urban Local Bodies	694 24 (3 90)	648 68 (3 64)	+45 56 (0 26)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-Tax^o Revenues of Urban Local Bodies and State Government in Punjab During the Year 1960-61

(Rs. in lakhs)

Sl. No	Nature of Revenues	Urban Local Bodies				State Government
		Municipal Corporation	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	—	471 97 (68 7)	—	471 97 (68 0)	3,439 00 (56 2)
2	Non-tax Revenues Excluding Grants-in-aid	—	205 78 (36 0)	7 70 (100 0)	213 48 (30 8)	2,311 00 (37 8)
3	Grants-in-aid	—	8 79 (1 3)	—	8 79 (1 2)	365 00 (6 0)
4	Total Ordinary Income	—	686 54 (100 0)	7 70 (100 0)	694 24 (100 0)	6,115 00 (100 0)

Figures in bracket denote percentages.

TABLE No 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Punjab During the Year 1960-61

Sl. No	Nature of Revenues	Urban Local Bodies		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	56.9	68.0	61.4	56.2
2	Non-Tax Revenues Excluding Grants-in-aid	38.9	30.8	N.A.	37.8
3	Grants-in-aid	4.2	1.2	N.A.	6.0
4	Total Ordinary Income	100.0	100.0	100.0	100.0

TABLE No. 5
Tax Structure of Urban Local Bodies in Punjab During the Year 1960-61

Sl No	Urban Local Body	(Rs in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Taxes on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total taxes Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	—	—	—	—	—	—	—	—	—
2	Municipalities	54.41 (11.5)	24.58 (5.2)	377.71 (80.0)	—	1.40 (0.3)	4.79 (1.0)	5.06 (1.1)	4.02 (0.9)	471.97 (100.0)
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—	—
4	All Urban Local Bodies	54.41 (11.5)	24.58 (5.2)	377.71 (80.0)	—	1.40 (0.3)	4.79 (1.0)	5.06 (1.1)	4.02 (0.9)	471.97 (100.0)
Figures in bracket denote percentages										

Figures in bracket denote percentages

TABLE No 6
Expenditure of Urban Local Bodies in Punjab During Year 1960-61

Statement of Ordinary Local Bodies in Municipal Districts, Year 1900-01											
Sl. No.	Urban Bodies	Ordinary Expenditure					Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure
		General Admin. & Collection of Rev.	Public Health	Public Safety & Convenience	Education						
1	2	3	4	5	6	7	8	9	10	11	
1	Municipal Corporations	—	—	—	—	—	—	—	—	—	
2	Municipalities	152 05 (24 4)	248 70 (39 9)	112 55 (18 0)	54 04 (8 6)	56 06 (9 0)	0 54 (0 1)	623 94 (97 3)	17 34 (2 7)	641 28 (100 0)	
3	Staff of Town Area Committees	—	—	—	—	—	7 40 (100 0)	7 40 (100 0)	—	7 40 (100 0)	
4	All Urban Local Bodies	152 05 (24 1)	248 70 (39 4)	112 55 (17 8)	54 04 (8 5)	56 06 (8 9)	7 94 (1 3)	631 34 (97 3)	17 34 (2 7)	648 68 (100 0)	

Figures in brackets denote percentages

TABLE No. 7
Per Capita Income and Expenditure of Urban Local Bodies in Punjab During the Year 1960-61

Sl No	Urban Local Body	Revenue			Expenditure					(Amount in Rs)
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expenditure	Public Health	Public Safety & Conven- ce	Education	Public Works	
1	2	3	4	5	6	7	8	9	10	
1	Municipal Corporations	—	—	—	—	—	—	—	—	
2	Municipalities	18 60	12.78	0 24	17 37	6 73	3 04	1 46	1 51	
3	Notified/Town Area Committees	7 19	—	—	6 91	—	—	—	—	
4	All Urban Local Bodies	18 27	12 42	0 23	17 07	6 54	2 96	1 42	1 47	

TABLE No 8

Per Capita Incidence of Ordinary/Tax Income and Grants in aid of Municipalities and State Government in Punjab During the Year 1960-61

(Amount in Rs.)

SL No	Nature of Revenue	Municipalities		State Governments	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income —	11.66	18.60	13.28	30.11
2	Tax Income —	6.95	12.78	8.15	16.93
3	Grants-in-aid —	0.48	0.24	N.A.	1.79

TABLE No 9

Tax Demand and Collection of Urban Local Bodies in Punjab During the Year 1960-61

(Rs in lakhs)

SL No	Type of Urban Local Body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	—	—	—
2	Municipalities — — — —	113.04	59.06	52.2
3	Notified/Town Area Committees	N.A.	N.A.	N.A.
4	All Urban Local Bodies	113.04	59.06	52.2

RAJASTHAN

1. Rajasthan State covers an area of 1 32 lakhs square miles containing 201·56 lakhs inhabitants of which 32 84 lakhs (16 3 per cent) persons are living in the urban area. The urbanised area is spread over 2,119 square miles which constitutes 1·6 per cent of the entire State area. The density of urban areas is 1,548 per square mile as against the State average of 132 persons per square mile

2 It could be seen from *Table No 1*, that there were only 3 rural local bodies with a population of 0 23 lakhs. Out of the 145 urban areas in the State, 142 are having urban local bodies. The rest of the 3 which are not having any urban local body, consists of one each under class IV, V and VI accounting for only 0 8 per cent of total urban population. Out of the 141 municipalities, 6 were in class I, 4 in class II, 22 in class III, 51 in class IV, 50 in class V and 8 in class VI indicating the existence of a very large number of small municipalities. Though it has been provided, *inter-alia*, in section 5 of the Rajasthan Municipalities Act, 1959 that it shall not be lawful to constitute any area of which the population is less than 8,000 inhabitants, to be a municipality except under exceptional circumstances, it was found that there were as many as 33 municipalities which do not fulfil the condition. There are neither corporations nor notified/town area committees in the State. There is only 1 cantonment having a population of 0 24 lakhs

3 The Rajasthan Municipalities Act, 1959 (Act No 38 of 1959) came into force during September, 1959 with a view to consolidate and amend the law relating to municipalities in the State. It repealed all the previous fifteen enactments which were in force as provided in Section 2 of this Act

4 The primary and secondary functions of boards have been specified *vide* sections 98 to 103 of the Act. Some of important primary functions are —

- i) Lighting public streets, places, and buildings,
- ii) Watering public streets and places,
- iii) Cleaning public streets, places and sewers etc.,
- iv) Removing filth, rubbish, night soil, odour or offensive matter from privies, latrines, urinals, cess pools etc ,
- v) Extinguishing fires and protecting life and property when fire occurs,
- vi) Regulating offensive or dangerous trade and fractions,
- vii) Acquiring, maintaining, charging and regulating places for disposal of the dead,
- viii) Constructing, altering and maintaining public streets, municipal boundary marks, markets etc ,
- ix) Constructing public latrines, privies and urinals,
- x) Obtaining a supply, or additional supply of water etc ,
- xi) Naming streets and numbering houses, registering births and deaths and public vaccination etc

It is also the duty of the local board (i) to provide special medical aid and accommodation for the sick in times of a dangerous disease and

adopting preventing measures and (u) to give relief in times of famine or scarcity to the destitutes

The State Government has however, powers to exempt a board from any of the primary duties. The board has also, at their discretion, powers to undertake any of or all the activities given in section 101 of the act. Some of them are acquiring land for laying out new public streets, constructing and maintaining of public parks, libraries, asylums, rest houses, sanitary houses etc., providing accommodation for the employees of the board, taking census, promoting activities in regard to relief, extending public reception and conducting exhibitions and fairs.

5 The following taxes are obligatory under section 104 of the Act —

- i) A tax on the annual letting value of buildings or lands or both,
- ii) An octroi, and
- iii) A tax on professions and vocations

Buildings having rent below the annual letting of Rs 120 in city and Rs 60 in other municipalities are exempted from the property tax. Artisans are exempted from tax on professions and vocations.

6 The following taxes are discretionary —

- i) A tax on vehicles and other conveyances plying for hire or kept within the municipality,
- ii) A tax on animals,
- iii) A tax on vehicles and other conveyances and on animals entering the municipality,
- iv) A tax on boats moored within the municipality,
- v) A scavenging tax,
- vi) A tax for the cleansing of private latrines or privies,
- vii) A general sanitary tax for the construction or maintenance or both of public latrines and for the removal and disposal of refuse,
- viii) A lighting tax,
- ix) A water tax for water supplied by the board, which may be imposed in the form of a rate assessed on the annual letting value of buildings or lands or both in any other form,
- x) A tax on trades and callings carried on within the municipality and deriving special advantages from or imposing special burdens on municipal services.
- xi) A tax on artisans, and
- xii) Any other tax which the State Legislature has power to impose under the Constitution.

the Act provides to exempt from taxation property belonging to the Central Government. The Act does not lay down any rule for the levy of property tax. At present the rate schedule in the Punjab is as follows:—

Rate	Amount
3 per cent	Rs. 300 to 600—5
4 per cent	Rs. 600 to 1,200—6½
5 per cent	over Rs. 1,200—7½

7 The income and expenditure of the municipalities were Rs 245 86 lakhs and Rs 201·03 lakhs registering a surplus of Rs 44 83 lakhs. The income and expenditure of a municipality, on an average, were Rs 1·74 lakh and Rs 1·43 lakhs respectively which was far below from all-India average of Rs. 4·27 lakhs and Rs 3·95 lakhs respectively. But on the whole they were able to curb the expenditure within the meagre income accrued from various sources.

8 The municipalities were receiving 13 per cent of the total ordinary income as grants-in-aid, 61 per cent as tax revenues and 26 per cent from non-tax sources. The position of the State Government during the same period in regard to the board break up of ordinary income, was also more or less similar as could be seen from *Table No. 4*

9 As regards tax revenue, the municipalities are exceedingly depending on octroi which constitutes 82·7 per cent of the total tax income. Neither house tax, which is an obligatory tax nor tax on trades and callings fetch as much of revenue as it ought to or as is being elicited by local bodies in some other States. The revenues from house tax are less because only 16 per cent of the municipalities are levying this tax, in spite of it being an obligatory tax. The service taxes are being levied only by 10 out of 133 municipalities. The yield on other taxes excepting terminal tax which constitute 2·8 per cent of the total tax income are more or less equal in importance and relatively not very significant.

10 A perusal of *Table No 6*, showing the expenditure pattern of the local bodies, indicates that the expenditure on public health tops the list. Expenditure on general administration and collection of revenue comes to about 25 per cent of the ordinary expenditure which is more than the desirable level. Expenditure on public safety and convenience, public works and education are the rest of the items in order of importance. The local bodies have no significant part to play in education probably because almost all the schools are under State control. Out of the total revenue expenditure of Rs 201·03 lakhs Rs 3·29 lakh (1·6 per cent) was on repayment of loans during the period under report.

11 The per capita revenue and expenditure of municipalities and of the State was far below the all-India average level as is evident from *Tables 7 and 8*. While, on an average, the per capita income and expenditure of the municipalities in India were Rs 14·15 and Rs 13·08 respectively, the corresponding figures of the municipalities of the State were only Rs 7·60 and Rs 6·20. Same is the case with tax income and grants-in-aid. This shows that financial weakness is inherent and universal at the local and State level.

TABLE No. 1
Classification of Urban Areas and the Population according to Type of Local Bodies in Rajasthan
During the Year 1960-61

Sl. No.	Local Bodies	(Population in lakhs)									
		Class I		Class II		Class III		Class IV			
		No	Population	No	Population	No	Population	No	Population	No	Population
1	2	3	4	5	6	7	8	9	10		
1	Municipal Corporations	—	—	—	—	—	—	—	—	—	—
2	Municipalities	6 (100 0)	12.41 (100 0)	4 (100 0)	2.42 (100 0)	22 (95 7)	6.43 (96 4)	51 (100 0)	7.00 (100 0)	—	—
3	Notified Town Area Committees	—	—	—	—	1 (4 3)	0.24 (3 6)	—	—	—	—
4	Urban Areas not Having any Urban Local Body	—	—	—	—	—	—	—	—	—	—
5	All Areas Having Urban Local Bodies	6 (100 0)	12.41 (100 0)	4 (100 0)	2.42 (100 0)	23 (100 0)	6.67 (100 0)	51 (98 1)	7.00 (98 3)	—	—
6	Urban Areas not Having any Urban Local Body	—	—	—	—	—	—	1 (1 9)	0.12 (1 7)	—	—
7	All Urban Areas	6 (100 0)	12.41 (100 0)	4 (100 0)	2.42 (100 0)	23 (100 0)	6.67 (100 0)	52 (100 0)	7.12 (100 0)	—	—

Table No. 1—Contd

Sl. No.	Local Body	Class V			Class VI		All Classes		
		No	Population	No	No	Population	No	Population	Population
1	2	11	12	13	14	15	16	17	18
1.	Municipal Corporations	—	—	—	—	—	—	—	—
2.	Municipalities	50 (100.0)	3 81 (100.0)	8 (100.0)	0 30 (100.0)	141 (99.3)	32 37 (99.3)	—	—
3.	Notified /Town Area Committees	—	—	—	—	—	—	—	—
4.	Cantonments	—	—	—	—	1 (0.7)	0 24 (0.7)	—	—
5.	All Areas Having Urban Local Bodies	50 (98.0)	3 81 (98.2)	8 (88.9)	0 30 (88.2)	142 (97.9)	32 61 (99.2)	—	—
6.	Urban Areas not Having any Urban Local Body	1 (2.0)	0 07 (1.8)	1 (11.1)	0 04 (11.8)	3 (2.1)	0.23 (0.8)	—	—
7.	All Urban Areas	51 (100.0)	3 88 (100.0)	9 (100.0)	0 34 (100.0)	145 (100.0)	32.84 (100.0)	—	—

Figures in bracket denote percentages

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Rajasthan During the Year 1960-61

(Rs in lakhs)

Sl No	Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporations	—	—	—
2	Municipalities	245 86 (1 74)	201 03 (1 43)	+44 83 +(0 32)
3	Notified/Town Area Committees	—	—	—
4	All Urban Local Bodies	245 86 (1 74)	201 03 (1 43)	+44 83 +(0 32)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Rajasthan During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Govt
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenues	—	151 04 (61 4)	—	151 04 (61 4)	2,560 00 (59 3)
2	Non-Tax Revenues Excluding Grants-in aid	—	62 63 (25 5)	—	62 63 (25 5)	1,294 00 (30 0)
3	Grants-in aid	—	32 19 (13 1)	—	32 19 (13 1)	461 00 (10 7)
4	Total Ordinary Income	—	245 86 (100 0)	—	245 86 (100 0)	4,315 00 (100 0)

Figures in bracket denote percentages

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Rajasthan During the Year 1960-61

Sl No	Nature of Revenue	Urban Local Bodies		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	N.A.	61 4	79 1	59 3
2	Non-Tax Revenues Excluding Grants-in aid	N.A.	25 5	N.A.	30 0
3	Grants-in aid	N.A.	13 1	N.A.	10 7
4	Total Ordinary Income	N.A.	100 0	100 0	100 0

TABLE No 5
Tax Structure of Urban Local Bodies in Rajasthan During the Year 1960-61

Sl No	Urban Local Body	(Rs in lakhs)								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11
1	Municipal Corporations	—	—	—	—	—	—	—	—	—
2	Municipalities	10 09 (6 7)	1 54 (1 0)	124 63 (82 7)	4 27 (2 8)	2 03 (1 3)	2 21 (1 4)	1 68 (1 1)	4 59 (3 0)	151 04 (100 0)
3	Notified/Town Area Committees	—	—	—	—	—	—	—	—	—
4	All Urban Local Bodies	10 09 (6 7)	1 54 (1 0)	124 63 (82 7)	4 27 (2 8)	2 03 (1 3)	2 21 (1 4)	1 68 (1 1)	4 59 (3 0)	151 04 (100 0)

Figures in bracket denote percentages

TABLE No. 6
Expenditure of Urban Local Bodies in Rajasthan During the Year 1960-61

Sl. No.	Urban Local Body	(Rs. in lakhs)									
		Ordinary Expenditure					Repayment of Loans		Total Revenue Expenditure		
		General Admin. & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure			
1	2	3	4	5	6	7	8	9	10	11	
1.	Municipal Corporations	—	—	—	—	—	—	—	—	—	
2.	Municipalities	49.12 (24.9)	91.77 (46.4)	22.83 (11.5)	6.58 (3.3)	10.77 (5.4)	16.67 (8.5)	197.74 (98.4)	3.29 (1.6)	201.03 (100.0)	
3.	Notified Town/Area Committees	—	—	—	—	—	—	—	—	—	
4.	All Urban Local Bodies	49.12 (24.9)	91.77 (46.4)	22.83 (11.5)	6.58 (3.3)	10.77 (5.4)	16.67 (8.5)	197.74 (98.4)	3.29 (1.6)	201.03 (100.0)	

Figures in bracket denote percentages

TABLE No. 7
Per Capita Income and Expenditure of Urban Local Bodies in Rajasthan During the
Year 1960-61

Sl. No.	Urban Local Body	Revenue			Expenditure				(Amount in Rs.)
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expendi- ture	Public Health	Public Safety & Conven- ience	Education Public Works	
1	2	3	4	5	6	7	8	9	10
1.	Municipal Corporations	—	—	—	—	—	—	—	10
2.	Municipalities	7.6	4.7	1.0	6.2	2.8	0.7	—	—
3.	Notified/Town Area Committees	—	—	—	—	—	—	0.2	0.3
4.	All Urban Local Bodies	7.6	4.7	1.0	6.2	2.8	0.7	0.2	0.3

TABLE No 8

Per Capita Incidence of Ordinary/Tax Income and Grants-in-aid of Municipalities and State Government in Rajasthan During the Year 1960-61

(Amount in Rs)

Sl No	Nature of Revenue	Municipalities		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	N A	7 60	9 43	14 10
2	Tax Income	N A	4 70	7 46	12 20
3	Grants-in-aid	N A	1 00	N A	2 30

UTTAR PRADESH

1 According to the 1961 Census the State had an area of 1 14 lakh square miles and a population of 737 46 lakhs. Out of this, 94 80 lakhs (12·9 per cent) constitutes the urban population which is spread over an area of only 957 square miles (0 8 per cent). The density in the urban area was 9,903 persons per square mile as against the State average of 649 per square mile. The State is less urbanised than the country as a whole but the urban centres in the State are more densely populated than their counterparts in India.

2 There were 275 urban centres in the State of which 262 (95 6 per cent) centres had urban local government and 13 (4 4 per cent) centres had rural local government. There were 5 corporations, 132 municipalities, 103 notified/town area committees and 22 cantonments which accounted for 99 4 per cent of the total urban population (According to Central Council of Local Self Government publication there are, further to the classification made in Census 1961, 204 notified/town area committees with an estimated population of 18 34 lakhs persons). Typewise and classwise distribution of the urban areas is given in *Table No 1*.

3 1 The five corporations of the State are governed by the Uttar Pradesh Mahanagarpalika Adhiniyam, 1959, the municipal boards and notified areas by the Uttar Pradesh Municipalities Act, 1916 and the town areas by the Uttar Pradesh Town Area Act, 1914. The obligatory duties of the municipal boards are —

- a) Lighting and watering public streets and places,
- b) Cleaning public streets, places and drains, removing noxious vegetation and abating all public nuisances,
- c) Regulating offensive, dangerous or obnoxious trades, callings or practices,
- d) Removing undesirable obstructions and projections in streets or public places,
- e) Securing or removing dangerous buildings or places,
- f) Acquiring and maintaining places for the disposal of the dead,
- g) Constructing and maintaining public streets, culverts, markets, slaughter houses, latrines, privies, urinals, drains, drainage works and sewerage works;
- h) Planting and maintaining trees on road sides,
 - i) Providing a sufficient supply of pure and wholesome water,
 - j) Registering births and deaths and maintaining a system of public vaccination,
 - k) Establishing hospitals and dispensaries and primary schools. and
 - l) Protecting life and property when fire occurs etc

Provisions have also been made in the Act about certain discretionary functions such as laying out new streets constructing parks gardens libraries museums lunatic asylums, reclaiming unhealthy localities, taking census and making a survey, giving relief on the occurrence of local calamities, holding fairs and exhibitions supplying milk taking measures to promote trade and industry etc

3.2 With a few exceptions, such as power to regulate offensive trade, to establish hospitals and dispensaries, to maintain sewerage farms, transport and electric works, to offer fire protection and to hold exhibitions and fairs, the functions of notified area committees are more or less the same as those of a municipal board

3.3 The principal duties of the town area committees are cleaning and lighting of streets and public places, paving and maintenance of public streets and parks, drainage, repair of sources of water supply and the improving of the town generally. It may also provide for the regulation of offensive trades and callings, disposal of corpses, repairs or removal of dangerous buildings, prohibition of storage of more than a fixed quantity of petroleum or kerosene oil and the regulation or the prohibition of any kind of traffic

4.1 The following taxes can be imposed by a municipal board —

- a) A tax on the annual value of buildings or land or of both,
- b) A tax on trades and callings,
- c) A tax on vehicles and other conveyances,
- d) Terminal toll,
- e) A tax on animals,
- f) A toll tax,
- g) A tax on inhabitants assessed according to their circumstances and property,
- h) An octroi
 - i) A water tax on the annual value of building or land or both,
 - j) A scavenging tax and for cleaning latrines and privies,
 - k) A tax on goods imported to or exported from, and
 - l) Any other tax which the State Legislature has power to impose

Of these the taxes mentioned under (b) and (g) and the taxes mentioned under (i) and (j) cannot be levied simultaneously. Scavenging tax and latrine tax cannot be levied lest the municipality undertakes house scavenging or the cleansing of latrines.

4.2 The tax on houses and lands is levied on the gross annual rental value of building and lands. In case of buildings not meant to be rented viz, railway stations, hotel, colleges, schools, hospitals, factories etc., annual value means a certain percentage—not exceeding five—of the estimated present cost of erecting the building plus the value of the appurtenant land. No minimum or maximum rate for the levy of the tax has been provided in the act. In practice the rate varies from 31% to 150%. The municipality is authorised to exempt any property from the payment of the tax on social and philanthropic considerations.

4.3 Terminal toll is usually a supplement to the terminal tax and is intended to pay the costs arising by road or water ways. It resembles octroi closely—differences are (i) it affects only (i) under terminal toll there are no refunds (ii) it is levied per vehicle or load rather than on weight of consignments and (iii) it is levied on all vehicles and loads.

4.4 Water tax differs from terminal toll as they are meant to supplement the terminal tax. It is levied on boats and carts not registered in the municipality.

4 5 The tax on trades and callings in Uttar Pradesh unlike in other States was levied on trades and callings deriving special advantages from municipal services. Usually this tax was being levied on such trades as sugar refining, tobacco and potato growing, brick and lime manufacture etc.

4 6 The tax on circumstances and property is a more general substitute for the tax on trades and professions and accordingly, it cannot be levied simultaneously with the latter. The restriction, however, does not apply to the tax on special trades under Section 128(11). This tax extends to all kinds of income, even agricultural. It is assessed in the same way and on the same basis as the general tax on trades and professions, i.e. annual income. According to the constitution of India, the tax on circumstances and property, as a variety of income tax, has been held to be a union source of revenue. No new municipality can now, therefore, impose it though where it already existed it is allowed to continue.

4 7 Pilgrim tax is levied on railway tickets and collected by the railways for a commission. Both incoming and outgoing passengers may be subjected to it. Usually there is a free zone on both sides within which the passengers do not have to pay. Under the constitution the levy of this tax is not permissible unless the assent of the Union Government is obtained. The municipalities, where this tax was already in force, have been allowed to continue it.

4 8 The power to impose taxes in notified area committees are vested with the Government who have delegated it to the commissioners. However, the boards are allowed to frame proposals in this regard. The taxes usually imposed are those on houses and lands and circumstances and property.

4 9 The town area committees can levy either a tax on circumstances and property or a tax on the annual value of the house and lands. The rates are —

- a) For rent payable under Uttar Pradesh Tenancy Act, 1939—not exceeding one anna in a rupee,
- b) For rent received by proprietors as defined in Sec 3 of Uttar Pradesh Tenancy Act, 1939—not exceeding six pies in a rupee, and
- c) For assumed rental value of "Sir" and "Khudkashi" land as provided in Section 63-D of Uttar Pradesh Land Revenue Act, 1901—not exceeding one anna and three pies in a rupee. They can also levy any one of the taxes which have been prescribed for the municipalities. All taxes are subject to the confirmation and approval of the district magistrate.

5 During the year under report, the ordinary income and revenue expenditure of all the urban local bodies were Rs. 1461.35 lakhs and Rs. 1303.17 lakhs respectively registering a surplus of Rs. 158.18 lakhs. The average income and expenditure of a local body was only Rs. 3.29 lakhs and Rs. 2.93 lakhs respectively as against the all-India average of Rs. 5.94 lakhs and Rs. 5.58 lakhs respectively. The position of municipalities was above average, but those of corporations and notified/town areas were about 50% less than the average level. Though, on the whole, they were able to balance between income and expenditure resulting in a surplus of Rs. 36,000 per local body which is comparable with all-India average, the savings positions of municipalities and notified/town areas were not satisfactory.

6 As regards the break up of income, 54% of it came from tax sources, 19% by way of grants-in-aid and the rest from non-tax sources. The relative importance of grants-in-aid was decreasing consistently from the municipal corporations to notified/town area committees. Yield from taxes predominated in the case of all

types of local bodies. For the State Government the total ordinary income was Rs. 13,514 lakhs out of which 64.5% was from tax sources, 11.0% from grants-in-aid and the rest from non-tax sources which was more or less consistent with the all-India pattern. The over dependence on grants-in-aid in the case of municipal corporation and municipalities and the lesser exploitation of non-tax resources for notified town areas as compared to the all-India picture are evident from data furnished in Table No. 3.

7. Studying the positions of urban local bodies in 1950-51 and 1960-61, it could be seen that though yield from tax was predominant during the decade, it decreased from 60.2% to 54.0% in the period automatically increasing the importance of the other two heads. As for State Government, the importance of tax revenue has gone down considerably.

8. On a perusal of the tax structure of the local bodies, it could be seen that octroi (27.9%), property and service tax (25.8%), toll tax (21.4%) and terminal tax (14.1%) were the most important items (terminal tax and terminal toll have been combined). Tax on animals and vehicles fetched 2.1% of the total tax income whereas that on trades and callings accounted for only 1.5%. For the municipal corporations, property and service taxes topped the list followed by terminal, octroi and toll taxes and for municipalities, octroi was the most important part of revenue followed by toll tax, property and service taxes and terminal tax. The break up of tax income in the case of notified/town area committees was not available. The municipalities in Uttar Pradesh exploited terminal and toll taxes to a greater extent than in the other States. Only 59% and 44% of the municipalities imposed general property tax, and octroi respectively. Out of 13 municipalities which were levying terminal tax the terminal toll was being levied by 6 only despite of the fact that terminal toll is a counterpart of terminal tax.

9. In the expenditure pattern of the local bodies, public safety and convenience and public health had more or less an equal share. The other items in order of importance were education, general administration and collection of revenue and public works. Expenditure break up was not uniform for the different types of local bodies. Expenditure on general administration and collection of revenue in the case of municipalities and notified/town area committees was slightly higher than the desired level. For education and public works also a considerable amount was spent by the municipalities. Expenditure on the unclassified constituted 16.3% of the total ordinary expenditure for all the urban bodies. The percentage share on repayment of loans was 6.0 for all the local bodies, 8.7 in the case of municipal corporation, 4.6 of municipalities and 0.4 of notified/town area committees.

10. In the year of enquiry the urban local bodies in Uttar Pradesh were having per capita income of Rs. 13.49 out of which tax income and ordinary grants amounted for Rs. 7.28 and Rs. 2.55 respectively. On comparing the per capita income of each type of urban local bodies in the State to that of all-India average it appeared that municipal corporations and notified/town area committee of Uttar Pradesh were having lesser income but the municipalities were enjoying a slightly higher per capita income than that obtainable for them in the whole country. The per capita income for municipalities were due to grants received by them i.e. Rs. 2.89 as compared to the all-India figure of Rs. 2.15. A significant point emerging from the per capita income was that grants received by various forms of local bodies in the State was that corporations were receiving higher grants about Rs. 4.07, and the notified/town area committees about Rs. 0.37. It indicates that the system adopted in the allocation of grants was tilted in favour of better local bodies. The per capita tax income of the local bodies in Uttar Pradesh which was Rs. 7.28 was far below the

all-India average of Rs 10.61. The per capita expenditure of urban local bodies, because of low figures of municipal corporations, was less than the all-India average. The municipal per capita expenditure exceeded the corresponding all-India average by Rs 1.08. The municipalities were incurring higher per capita expenditure, but public health which is the foremost function of a local body is seen to have been neglected. As compared to all-India municipal per capita expenditure of Rs 4.19 on public health the municipalities in Uttar Pradesh were spending only Rs 1.13, on public safety and convenience they were incurring Rs 4.14 as compared to all-India average of Rs 1.64. It appears that notified/town area committees of the State had no part to play in the matters of education and public works.

11. A historical analysis of per capita data of municipalities and State Government indicates a curious phenomenon. In the year 1950-51 the per capita revenues of State Government were less than that of municipalities. But in the last decade the revenues of State Government increased much more than that of municipalities i.e. about 126% as compared to 39% growth of municipalities. The per capita tax revenues of municipalities were found to be stagnant as they increased at an annual rate of 0.2% only. The corresponding growth for State was 9.5%. This shows that the State taxes in the decade 1951-61 were much more elastic than the municipal taxes.

TABLE No 1—Contd

Sl No	Local Body	Class V		Class VI		All Classes	
		No	Population	No	Population	No	Population
1	2	11	12	13	14	15	16
1	Municipal Corporations	—	—	—	—	5 (1 9)	28 21 (30 1)
2	Municipalities	8 (10 7)	0 67 (11 7)	—	—	132 (50 4)	52 63 (56 1)
3	Notified/Town Area Committees	62 (87 2)	4 71 (81 9)	9 (60 0)	0 22 (57 9)	103* (39 5)	9 17 (9 8)
4	Cantonments	5 (6 6)	0 37 (6 4)	6 (40 0)	0 16 (42 1)	22 (8 4)	3 82 (4 0)
5	All Areas Having Urban Local Bodies	75 (93 8)	5 75 (94 6)	15 (68 2)	0 38 (96 0)	262 (95 6)	93 83 (99 4)
6	Urban Areas not Having any Urban Local Body	5 (6 2)	0 33 (5 4)	7 (31 8)	0 12 (24 0)	13 (4 4)	0 60 (0 6)
7	All Urban Areas	80 (100 0)	6 08 (100 0)	22 (100 0)	0 50 (100 0)	275 (100 0)	94 43 (100 0)

Figures in bracket denote percentages

*According to Central Council of Local Self-Government publication there were 307 Notified/Town Area Committees but 1961 Census show only 103 of them as Urban Areas

TABLE No. 2

Income and Expenditure of Urban Local Bodies in Uttar Pradesh During the Year 1960-61
(Rs in lakhs)

Sl No	Urban Local Body	Ordinary Income	Revenue Expenditure	Surplus or Deficit
1	2	3	4	5
1	Municipal Corporations	557 56 (111 51)	505 44 (101 09)	+52 12 +(10 42)
2	Municipalities	835 07 (6 33)	745 59 (5 65)	+89 48 +(0 68)
3	Notified Town Area Committees	68 72 (0 22)	52 14 (0 17)	+16 58 +(0 05)
4	All Urban Local Bodies	1461 35 (3 29)	1303 17 (2 93)	+158 18 +(0 36)

Figures in bracket denote average per local body

TABLE No. 3

Details of Tax and Non-tax Revenues of Urban Local Bodies and State Government in Uttar Pradesh During the Year 1960-61

(Rs in lakhs)

Sl No	Nature of Revenues	Urban Local Bodies				State Govt
		Municipal Corporations	Municipalities	Notified/Town Area Committees	All Urban Local Bodies	
1	2	3	4	5	6	7
1	Tax Revenue	335 02 (60 1)	406 18 (48 6)	47 43 (69 0)	788 63 (54 0)	8,719 00 (64 5)
2	Non-tax Revenue	107 71 (19 3)	276 67 (33 1)	11 03 (16 1)	395 41 (27 0)	3,317 00 (24 5)
3	Total	442 73 (20 7)	682 85 (18 3)	58 46 (14 9)	1,184 04 (19 0)	12,036 00 (11 0)
4	Expenditure	557 56 (100 2)	835 07 (100 0)	68 72 (100 6)	1,461 35 (100 0)	13,514 00 (100 0)

TABLE No. 4

Percentage Distribution of Ordinary Income of Urban Local Bodies and State Government in Uttar Pradesh During the Year 1960-61

Sl No	Nature of Revenues	Urban Local Bodies		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	60 2	54 0	74 9	64 5
2.	Non-tax Revenues Excluding Grants-in-aid	24 6	27 0	N A	24 5
3	Grants-in-aid	15 2	19 0	N A	11 0
4	Total Ordinary Income	100 0	100 0	100 0	100 0

TABLE No. 5

Structure of Urban Local Bodies in Uttar Pradesh During the Year 1960-61

Urban Local Body	Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total Tax Income
	3	4	5	6	7	8	9	10	11
Municipal Corporations	70.81 (21.1)	13.23 (3.9)	60.61 (18.1)	72.29 (21.6)	0.22 (0.1)	9.00 (2.7)	45.56 (13.6)	3.70 (0.9)	335.02 (100.0)
Municipalities	29.43 (7.2)	30.24 (7.4)	159.28 (39.2)	38.83 (9.6)	11.37 (2.8)	7.52 (1.9)	122.91 (30.3)	6.60 (1.6)	406.18 (100.0)
Nagar Panchayat Committees	—	—	—	—	—	—	—	17.11 (100.0)	17.43 (100.0)
All Urban Local Bodies	100.21 (12.7)	103.47 (13.1)	219.89 (27.9)	111.12 (14.1)	11.59 (1.5)	16.52 (2.1)	168.47 (21.4)	57.33 (7.2)	788.63 (100.0)

Figures in bracket denote percentages

TABLE No 6
Expenditure of Urban Local Bodies in Uttar Pradesh During the Year 1960-61

Sl No	Urban Local Body	(Rs in lakhs)									
		Ordinary Expenditure								Repayment of Loans	Total Revenue Expenditure
		General Admn & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure			
1	2	3	4	5	6	7	8	9	10	11	
1	Municipal Corporations	37 33 (8 1)	178 46 (38 7)	35 08 (7 6)	72 24 (15 7)	38 11 (8 3)	100 36 (21 6)	461 58 (91 3)	43 86 (8 7)		505 44 (100 0)
2	Municipalities	127.94 (18 0)	59 50 (8 4)	218.28 (30 7)	137 84 (19 4)	77 70 (10 9)	89 96 (12 6)	711 22 (95 4)	34 37 (4 6)		745 59 (100 0)
3	Notified/Town Area Committees	7 79 (15 0)	19 21 (37 0)	15 06 (29 0)	—	—	9 87 (19 0)	51 93 (99 6)	0 21 (0 4)		52 14 (100 0)
4.	All Urban Local Bodies	173 06 (14 1)	257 17 (21 0)	268 42 (21 9)	210 08 (17 2)	115 81 (9 5)	200 19 (16 3)	1,224 73 (94 0)	78 44 (6 0)		1,303 17 (100 0)

Figures in bracket denote percentages.

TABLE No 7
*Per Capita Income and Expenditure of Urban Local Bodies in Uttar Pradesh During
 the Year 1960-61*

Sl. No.	Urban Local Body	(Amount in Rs.)									
		Revenue			Expenditure						
		Ordinary Income	Tax Income	Ordinary Grants	Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works		
1	2	3	4	5	6	7	8	9	10		
1	Municipal Corporations	19.76	11.88	1.07	17.92	6.33	1.23	2.56	1.35		
2	Municipalities	—	15.86	2.89	14.16	1.13	4.11	2.61	1.17		
3	Notified Town Area Committees	2.49	1.72	0.37	1.89	0.69	0.51	—	—		
4	All Urban Local Bodies	13.49	7.28	2.55	12.03	2.36	2.17	1.93	1.06		

WEST BENGAL

1 As per 1961 Census, the State had a population of 349.26 lakhs spread over an area of 33,829 square miles. 24.4% of the total population of the State (i.e., 85.41 lakhs) was distributed over the urbanized area of 658 square miles (1.9% of the State area, the corresponding all-India average being 1.3%). The density in the urban area was 12,980 persons per square mile as against the all-India urban density of 5,305 persons per square mile. The gross density of the State was 1,032 against the all-India figures of 373 per square mile. This indicates that though the proportion of urban area to the total area in the State was not very much above the average level obtainable for the country, the percentage of urban population to the total was much higher, and so too, the density of the State in general and that of urban area in particular.

2 There were 184 urban centres in the State during the period under report. Out of them 95 centres had some form of urban local government showing that 48.4% of the total number of urban centres, which contained only 12.6% of the urban population, were being governed by rural local bodies. The urban centres in existence were corporations (2), municipalities (87), town committees (5) and cantonment (1). Of the two municipal corporations Chandannagar is virtually administered as a district municipality. The classwise distribution of urban areas, population living therein and the types of local bodies are given in *Table No. 1*. A perusal of the table shows that from class IV onwards majority of the towns are not having urban local government implying that municipalisation has been extended mostly to the towns having more than twenty thousand population.

3 The municipal corporations, municipalities and town committees are governed by the enactments mentioned below —

- 1) The Calcutta Municipal Act, 1951,
- 2) The Chandernagore Municipal Act, 1955
- 3) The Bengal Municipal Act, 1932,
- 4) The Cooh Bihar Municipal Act, 1944,
- 5) The Bihar and Orissa Municipal Act, 1922, and
- 6) The Cooh Bihar Town Committee Act, 1903

The first two acts refer to the two corporations, the last one to the 5 town committees and the rest to the 87 municipalities.

It has been provided *inter alia* in the Act that the State Government may declare an area as a municipality, which has

- (a) At least a population 3,000
- (b) Three-fourths of the adult male population engaged in pursuits other than agriculture and
- (c) A density of 1,000 persons per square mile.

The following functions are vested to municipalities according to the Bengal Municipal Act:

To remove and dispose of all refuse, rubbish and offensive matter from the streets, lanes, drains, and all public streets and

fee fixed with reference to the assumed average income of the class to which they have been assigned. *Schedule IV* of the Bengal Municipal Act, 1932, contains four classes and the tax payable which is also half-yearly as in Madras, varies from Rs 4 to Rs 400 per annum. The schedule is produced below —

SCHEDULE IV

Sl No	Classes	Maximum half-yearly tax in rupees
1	Company transacting business within the municipality for profit or as a benefit society (not being a registered co-operative society) of which the paid up capital is equivalent to —	
	a) more than Rs 10,00,000	200
	b) more than Rs 5,00,000 but not more than Rs 10,00,000	100
	c) more than Rs 1,00,000 but not more than Rs 5,00,000	50
	d) Rs 1,00,000 or less	20
2	Merchant, banker (not being a registered co-operative society), money-lender, wholesale trader, owner or occupier of a market, bazar or theatre or place of public entertainment, broker or dalal in jute, cotton, precious stones, landed property, country produce, silk or other merchandise whose place of business is valued under this Act, at not less than	
	a) Rs 100 per mensem	50
	b) Rs 50 per mensem	25
	c) Rs 25 per mensem	12
3	Commission agent, broker not included in Serial No 2, architect, engineer, contractor, medical practitioner, dentist, barrister, legal practitioner	
	a) in respect of whose income, income tax is payable	10
	b) in respect of whose income, no income tax is payable	5
4	Retail trader or shopkeeper, boarding house keeper, hotel keeper, lodging house keeper, tea stall keeper and eating house keeper—whose place of business is valued under this Act at not less than—	
	a) Rs 25 per mensem	8
	b) Rs 12 per mensem	2

It will be seen from the above schedule that on companies the tax is payable on the basis of paid up capital, in the case of merchant, wholesale trader, etc., it is based on the annual value of their place of business. In this respect the basis is the same as that for property tax. In the case of doctors, lawyers, engineers, commission agents and contractors etc., who really come under the category of professional persons, the basis is still different. Those who pay income tax pay only Rs 20 per annum as profession tax, irrespective of the size of their income and those who do not pay any income tax pay Rs 10 per annum as profession tax. In the case of retail shopkeeper, boarding house keepers etc., the assessment is, as in the case of merchant, on the basis of the letting value of their place of business.

5. During the year 1960-61 the total ordinary income of all urban local bodies was Rs 1,122.85 lakhs and the revenue expenditure incurred was Rs 1,068.59 lakhs. Thus there was a surplus of Rs 54.26 lakhs. The municipal corporations as well as the town area committees had surpluses but the town area committees had deficits to the tune of Rs 10.12 lakhs. The ordinary revenues of corporations and municipalities were 6.1% and 12.2% respectively of the revenue expenditure. Further it is seen from the Table No. 2 that the average income of a municipality in the year 1960-61 was Rs 3.01 lakhs and the expenditure amounted to Rs 3.95 lakhs—the all-Bengal average being Rs 4.27 lakhs and Rs 3.95 lakhs. It is evident

per capita revenue as was being raised by their counterparts in the country, and just the reverse was the case with town area committees

11 During the decade 1950 to 1960 the per capita ordinary income of municipalities increased by about 18% whereas, that of State Government increased by 100%. The tax income in the case of municipalities rose from Rs 4 57 to Rs 5 61 the corresponding increase in the case of State Government was considerable *i.e.*, by about Rs 8. The per capita grants of municipalities also registered a small increase. This shows that the revenues (including tax resources) of municipalities lack the flexibility exhibited by the State revenues including taxes

	Caste A		Caste B		All Castes	
	No.	Population	No.	Population	No.	Population
1. All Access House Urban Local Bodies	11	12	11	11	15	16
2. Urban Areas not Housing Any Urban Local Body	6	0.45 (85.7)	1	0.05 (13.3)	2	29.94 (10.2)
3. All Access House Urban Local Bodies	13	0.07 (11.3)	1	0.10 (66.7)	5	11.01 (59.2)
4. Urban Areas not Housing Any Urban Local Body	50	3.89 (100.0)	12	0.53 (100.0)	1	0.17 (0.4)
5. All Access House Urban Local Bodies	7	0.52 (11.0)	4	0.15 (29.3)	1	0.22 (0.2)
6. Urban Areas not Housing Any Urban Local Body	13	1.36 (86.0)	8	0.38 (66.7)	184	85.15 (100.0)
7. All Access House Urban Local Bodies	50	3.89 (100.0)	12	0.53 (100.0)	184	85.15 (100.0)

Figures in brackets denote percentages

TABLE No. 4

Percentages Distribution of Ordinary Income of Urban Local Bodies and State Government in West Bengal During the Year 1960-61

Sl. No.	Name of Percentage	Urban Local Bodies		State Govt	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Tax Revenues	68.0	65.2	83.4	71.1
	Non-Tax Revenues Excluding Grants-in-aid	14.0	19.6	N.A.	15.6
	Grants-in-aid	18.0	15.2	N.A.	13.3
	Total Ordinary Income	100.0	100.0	100.0	100.0

TABLE No 6

Expenditure on Capital Goods in Budgetary Departments the Year 1960/61

Particulars	Ordinary Expenditure							Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure
	1	2	3	4	5	6	7			
	Capital Expenditure	Public Health	Public Safety & Conv. Price	Education	Public Works	Miscellaneous				
Total	211.75	183.29	83.41	37.17	20.93	136.22		672.77	50.10	723.17
Of which	(31.5)	(27.2)	(12.4)	(5.5)	(3.1)	(20.3)		(93.0)	(7.0)	(100.0)
Under Capital Expenditure	41.01	175.69	29.16	23.37	41.69	28.43		340.57	1.16	341.03
Of which	(12.3)	(51.6)	(8.7)	(6.9)	(12.2)	(8.3)		(99.0)	(1.0)	(100.0)
Under Ordinary Expenditure	0.95	0.01	0.04	0.02	0.36	0.01		1.39		1.39
Of which	(68.4)	(0.7)	(2.9)	(1.4)	(25.9)	(0.7)		(100.0)		(100.0)
Total Ordinary Expenditure	254.63	358.99	112.91	60.56	62.98	164.66		1014.73	53.86	1068.59
Of which	(25.1)	(35.4)	(11.1)	(6.8)	(6.2)	(16.2)		(95.0)	(5.0)	(100.0)

Figures in brackets are percentages

TABLE NO. 8

Per Capita Incidence of Ordinary Tax Income and Grants-in-aid of Municipalities and State Government in West Bengal During the Year 1960-61

(Amount in Rs.)

Sl. No.	Nature of Revenue	Municipalities		State Government	
		Position in 1950-51	Position in 1960-61	Position in 1950-51	Position in 1960-61
1	2	3	4	5	6
1	Ordinary Income	6.74	7.98	13.67	27.13
2	Tax Income	4.57	5.61	11.39	19.29
3	Grants-in-aid	1.21	1.40	N.A.	3.59

TABLE NO. 9

Tax Demand and Collection of Urban Local Bodies in West Bengal During the Year 1960-61

(Rs. in lakhs)

Sl. No.	Type of Urban Local body	Total Demand	Total Collection	Percentage of Collection to Demand
1	2	3	4	5
1	Municipal Corporations	632.38	400.92	63.4
2	Municipalities	484.85	243.99	50.3
3	Notified Town Area Committee	N.A.	N.A.	N.A.
4	All Urban Local Bodies	1117.23	644.91	57.7

Summary of Observation Based on Factual Analysis

- 1 In the establishment of urban local bodies no uniform scientific procedure is being followed in most of the States
 - 2 The procedure followed in maintenance and publication of financial data of urban local bodies varies considerably amongst the States and hence it is very difficult to make comparisons directly
 - 3 Functions entrusted to local bodies to some extent, differ from State to State
 - 4 The average annual income and expenditure of municipalities in the same class of towns, varies considerably from State to State
 - 5 In some of the States municipalities are having annual deficits on revenue account
 - 6 The revenue pattern of urban local bodies differs from State to State, taxation powers are not being utilised adequately
 - 7 Per capita revenue and expenditure are very low all over the country, there is large variation amongst the States
 - 8 During the last 10 years income and expenditure of urban local bodies have not shown any significant growth, the rate of growth also varies from State to State
 - 9 The existing policy of State Governments followed in respect of grants, loans etc , is not rational
 - 10 At the existing revenues the urban local bodies cannot perform even their obligatory functions
 - 11 There is a wide gap between the existing expenditure of urban local bodies and the expenditure required for maintaining the services at the minimum level of services
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PART III

APPENDIX I

All India Statewise Classwise Information on Population, Total No of Urban Local Bodies and Number Reported During the Year 1960-61

(Population in lakhs)

Sl No	Name of the States	Corporation						Municipalities										Class IV			
		Popu- lation		No Repor- ted		Popu- lation		Total No		Popu- lation		Total No		No Repor- ted		Popu- lation		Total No		No Repor- ted	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					
1	Andhra Pradesh	11 18	1	1	14 23	10	10	4 06	6	6	12 08	38	38	—	—	2 03	12	12	—	—	—
2	Assam	—	—	—	1 01	1	1	1 30	2	1	2 36	8	8	5	5	0 44	3	3	2	2	2
3	Bihar	3 64	1	1	6 29	5	3	4 97	7	1	5 78	18	18	6	6	2 15	14	14	5	5	5
4	Gujarat	11 50	1	1	11 07	5	3	5 60	9	3	12 41	41	41	21	21	6 11	45	45	17	17	17
5	Jammu & Kashmir	—	—	—	3 87	2	1	—	—	—	—	—	—	—	—	0 10	1	1	0	0	0
6	Kerala	2 40	1	1	4 48	3	3	3 79	5	5	4 67	15	15	15	15	0 83	5	5	5	5	5
7	Madhya Pradesh	9 91	3	3	4 69	3	1	4 05	5	5	9 73	30	30	29	29	6 36	46	46	45	45	45
8	Madras	17 29	1	1	16 65	8	8	11 92	18	18	11 17	33	33	33	33	0 77	5	5	5	5	5
9	Maharashtra	53 94	3	3	13 59	9	9	8 97	13	13	14 19	46	46	46	46	11 40	81	81	81	81	81
10	Mysore	9 05	1	1	7 01	4	4	7 41	10	9	7 20	27	27	25	25	6 92	50	50	50	50	50
11	Orissa	—	—	—	1 46	1	1	1 38	2	2	1 41	5	5	4	4	1 35	9	9	9	9	9
12	Punjab	—	—	—	9 68	4	3	6 82	11	8	10 21	32	32	19	19	5 04	39	39	24	24	24
13	Rajasthan	—	—	—	12 41	6	4	2 42	4	4	6 43	22	22	22	22	7 00	51	51	51	51	51
14	Uttar Pradesh	28 21	5	5	19 14	12	10	11 04	16	12	14 90	49	49	36	36	6 88	47	47	29	29	29
15	West Bengal	29 94	2	2	17 81	11	11	11 42	17	17	12 11	38	38	38	38	2 19	14	14	14	14	14
16	Delhi	20 62	1	1	2 62	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ALL INDIA		197 68	20	20	146 01	85	73	85 15	125	104	124 65	402	402	337	337	59 57	422	422	349	349	349

APPENDIX II-A

Typewise Estimated Income, Expenditure and Surplus/Deficit of Urban Local Bodies in Each State During the Year 1960-61
(Rs in lakhs)

Sl No	States	Corporations				Municipalities				Notified/ Town Area Commi- tees				Total			
		Income		Expendi- ture		Income		Expendi- ture		Income		Expendi- ture		Income		Expendi- ture	
		Surplus Deficit		Surplus Deficit		Surplus Deficit		Surplus Deficit		Surplus Deficit		Surplus Deficit		Surplus Deficit		Surplus Deficit	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1.	Andhra Pradesh	124 68	105 54	+19 14	441 31	372 92	+68 39	17 20	13 66	+3 54	583 19	492 12	+91 07	583 19	492 12	+91 07	
2.	Assam	—	—	—	64 45	47 14	+17 31	9 64	5 76	+3 88	74 09	52 90	+21 19	74 09	52 90	+21 19	
3.	Bihar	77 31	63 38	+13 93	231 80	166 75	+65 05	33 68	18 37	+5 31	342 79	258 30	+84 29	342 79	258 30	+84 29	
4.	Gujarat	413 61	360 84	+52 77	656 03	775 54	-119 51	—	—	—	1,069 64	1,136 38	-66 74	1,069 64	1,136 38	-66 74	
5.	Jammu & Kashmir	—	—	—	31 32	37 10	-5 78	8 67	6 92	+1 75	39 99	44 02	-4 03	39 99	44 02	-4 03	
6.	Kerala	18 79	18 89	-0 10	125 82	129 07	-3 25	—	—	—	144 61	147 96	-3 35	144 61	147 96	-3 35	
7.	Madhya Pradesh	156 12	157 79	-1 67	381 59	390 18	-8 59	2 22	3 72	-1 50	539 93	551 69	-11 26	539 93	551 69	-11 26	
8.	Madras	494 80	393 90	+100 90	685 40	635 83	+49 57	4 41	4 70	-0 29	1,184 61	1,034 43	+150 18	1,184 61	1,034 43	+150 18	
9.	Maharashtra	2,012 08	1,936 18	+75 90	898 32	706 03	+192 29	—	—	—	2,910 40	2,642 21	+268 19	2,910 40	2,642 21	+268 19	
10.	Mysore	181 73	158 41	+23 32	480 59	399 58	+81 01	36 44	38 11	-1 67	698 76	596 10	+102 66	698 76	596 10	+102 66	
11.	Orissa	—	—	—	54 63	66 45	-11 82	15 57	14 43	+1 14	70 20	80 88	-10 68	70 20	80 88	-10 68	
12.	Punjab	—	—	—	688 54	641 28	+45 26	7 70	7 40	+0 30	694 24	648 68	+45 56	694 24	648 68	+45 56	
13.	Rajasthan	—	—	—	245 86	201 03	+44 83	—	—	—	245 86	201 03	+44 83	245 86	201 03	+44 83	
14.	Uttar Pradesh	557 56	505 44	+52 12	835 07	745 59	+89 48	68 74	52 14	+16 58	1,461 35	1,303 37	+158 18	1,461 35	1,303 37	+158 18	
15.	West Bengal	769 83	723 17	+46 66	351 75	344 03	+7 72	1 27	1 39	-0 12	1,122 85	1,068 59	+54 26	1,122 85	1,068 59	+54 26	
16.	Delhi	719 95	880 59	-160 64	117 72	155 05	-37 33	—	—	—	837 67	1,035 64	-197 97	837 67	1,035 64	-197 97	
ALL INDIA		5,526 46	5,304 13	+222 33	6,288 20	5,813 57	+474 63	205 52	176 60	+28 92	12,020 18	11,294 30	+725 88	12,020 18	11,294 30	+725 88	

APPENDIX II-B

Classwise Estimated Income, Expenditure and Surplus/Deficit of Municipalities in Each State During the Year 1960-61.
(Rs. in lakhs)

Sl. No.	States	Class I			Class II		
		Income	Expenditure	Surplus/Deficit	Income	Expenditure	Surplus/Deficit
1	2	3	4	5	6	7	8
1	Andhra Pradesh	229 56 (22 96)	164 61 (16 46)	+64 95 (+6 50)	52 06 (8 68)	52 63 (8 78)	-0 57 (-0 10)
2	Assam	12 79 (12 79)	7 96 (7 96)	+4 83 (+4 83)	14 30 (7 15)	12 83 (6 42)	+1 47 (+0 73)
3	Bihar	60 64 (12 13)	62 56 (12 51)	-1 92 (-0 38)	46 27 (6 61)	46 27 (6 61)	—
4	Gujarat	205 64 (41 13)	251 32 (50 26)	-45 68 (-9 13)	114 27 (12 69)	133 68 (14 85)	-19 41 (-2 16)
5	Jammu & Kashmir	30 55 (15 27)	36 19 (18 09)	-5 64 (-2 82)	—	—	—
6	Kerala	41 82 (13 94)	48 46 (16 15)	-6 64 (-2 21)	39 42 (7 88)	43 84 (8 77)	-4 42 (-0 89)
7	Madhya Pradesh	91 83 (30 61)	78 78 (26 26)	+13 05 (+4 35)	160 11 (12 02)	55 21 (11 04)	+4 90 (+0 98)
8	Madras	333 95 (41 74)	306 72 (38 34)	+27 23 (+3 40)	199 06 (174 59)	182 48 (10 14)	+16 58 (+0 92)
9	Maharashtra	282 47 (31 38)	199 78 (22 19)	+82 69 (+9 19)	115 11 (13 43)	115 11 (8 85)	+59 48 (+4 58)
10	Mysore	165 96 (41 49)	130 80 (32 70)	+35 16 (+8 79)	112 59 (11 26)	90 21 (9 02)	+22 38 (+2 24)
11	Orissa	16 61 (16 61)	18 21 (18 21)	-1 60 (-1 60)	11 03 (5 51)	17 91 (8 95)	-6 88 (-3 44)
12	Punjab	244 62 (61 15)	223 66 (55 91)	+20 96 (+5 24)	105 79 (9 62)	104 07 (9 46)	+1 72 (+0 16)
13	Rajasthan	116 16 (19 36)	105 00 (17 50)	+11 16 (+1 86)	31 71 (7 93)	14 19 (3 55)	+17 52 (+4 38)
14	Uttar Pradesh	272 09 (22 67)	234 39 (59 33)	+37 70 (+3 14)	167 45 (10 46)	141 19 (8 82)	+26 26 (+1 64)
15	West Bengal	171 60 (15 60)	158 83 (14 44)	+12 77 (+1 16)	70 16 (4 13)	72 89 (4 29)	-2 73 (-0 16)
16	Delhi	117 72 (117 72)	155 05 (155 05)	-37 33 (-37 33)	—	—	—
	ALL INDIA	2,394 01 (28 16)	2,182 32 (25 67)	+211 69 (+2 49)	1,198 81 (9 59)	1,082 51 (8 66)	+116 30 (+0 93)

Sl. No.	States	Class III			Class IV		
		Income	Expenditure	Surplus/Deficit	Income	Expenditure	Surplus/Deficit
1	2	9	10	11	12	13	14
1	Andhra Pradesh	148 73 (3 91)	143 27 (3 77)	+5 46 (+0 14)	10 21 (0 85)	11 30 (0 94)	-1 09 (-0 09)
2	Assam	31 18 (3 90)	22 66 (2 83)	+8 52 ^{as} (+1 07)	4 42 (1 47)	2 63 (0 88)	+1 79 (+0 59)
3	Bihar	105 63 (5 87)	41 46 (2 30)	+64 17 ^{as} (+3 57)	15 02 ^{as} (1 03)	14 36 ^{as} (1 03)	+0 66 (+0 04)
4	Gujarat	208 27 (5 08)	260 84 (6 36)	-52 57 ^{as} (-1 28)	93 43 (2 08)	89 28 (1 98)	+4 15 (+0 10)
5	Jammu & Kashmir	—	—	—	0 77 ^{as} (0 77)	0 91 ^{as} (0 91)	-0 14 (-0 14)
6	Kerala	38 88 (2 59)	31 14 ^{as} (2 08)	+7 74 ^{as} (+0 51)	5 70 (1 14)	5 63 (1 13)	+0 07 (+0 01)
7	Madhya Pradesh	111 53 (3 72)	113 69 (3 79)	-2 16 ^{as} (-0 07)	73 55 ^{as} (1 60)	83 62 (1 82)	-10 07 (-0 22)
8	Madras	145 04 (4 40)	138 80 (4 21)	+6 24 (+0 19)	7 35 ^{as} (1 47)	7 83 (1 57)	-0 48 (-0 10)
9	Maharashtra	223 75 (4 86)	204 56 (4 45)	+19 19 (+0 41)	164 15 ^{as} (2 03)	144 73 (1 79)	+19 42 (+0 24)
10	Mysore	94 42 (3 50)	78 18 (2 90)	+16 24 (+0 60)	72 09 ^{as} (1 44)	66 14 (1 32)	+5 95 (+0 12)
11	Orissa	17 27 (3 45)	18 94 (3 79)	-1 67 (-0 34)	8 59 (0 95)	10 17 (1 13)	-1 58 (-0 18)
12	Punjab	190 59 (5 96)	178 37 (5 57)	+12 22 (+0 39)	172 19 (1 85)	68 38 (1 75)	+3 81 (+0 10)
13	Rajasthan	32 27 (1 47)	27 66 (1 26)	+4 61 ^{as} (+0 21)	38 25 (0 75)	33 35 (0 65)	+4 90 (+0 10)
14	Uttar Pradesh	209 12 (4 27)	196 69 (4 01)	+12 43 (+0 26)	123 29 (2 62)	116 41 (2 47)	+6 88 (+0 15)
15	West Bengal	98 07 (2 58)	100 86 (2 65)	-2 79 (-0 07)	10 12 (0 72)	9 27 (0 66)	+0 85 (+0 06)
16	Delhi	—	—	—	—	—	—
	ALL INDIA	1,654 75 (4 12)	1,557 12 (3 87)	+97 63 (+0 25)	699 13 (1 66)	664 01 (1 57)	+35 12 (+0 09)

Appendix II-B—Cont'd

Sl. No.	States	Class V			Class VI			Total		
		Income	Expenditure	Surplus/Deficit	Income	Expenditure	Surplus/Deficit	Income	Expenditure	Surplus/Deficit
1	2	15	16	17	18	19	20	21	22	23
1	Andhra Pradesh	0 75 (0 75)	1 11 (1 11)	-0 36 (-0 35)	—	—	—	141 31 (6 59)	372 92 (5 57)	168 39 (11 02)
2	Assam	1 11 (0 67)	0 85 (0 15)	10 15 (10 22)	0 12 (0 12)	0 17 (0 17)	10 25 (10 25)	61 45 (3 80)	47 14 (2 80)	17 31 (11 00)
3	Bihar	1 21 (1 06)	2 10 (0 52)	12 11 (10 51)	—	—	—	231 80 (4 82)	166 75 (3 47)	165 05 (11 35)
4	Gujarat	12 13 (0 82)	16 29 (0 91)	1 16 (0 11)	2 29 (0 13)	4 13 (0 59)	-1 81 (-0 26)	656 01 (4 19)	775 51 (5 31)	119 51 (-0 82)
5	Jammu & Kashmir	—	—	—	—	—	—	31 32 (10 44)	37 10 (12 37)	-5 78 (-1 93)
6	Kerala	—	—	—	—	—	—	125 82 (4 49)	129 07 (4 60)	-3 25 (-0 11)
7	Madhya Pradesh	10 79 (0 68)	53 12 (0 88)	-12 33 (-0 20)	3 78 (0 25)	5 76 (0 38)	-1 98 (-0 13)	381 59 (2 40)	390 18 (2 46)	-8 59 (-0 06)
8	Madras	—	—	—	—	—	—	685 40 (10 71)	35 83 (9 94)	149 57 (10 27)
9	Mathura	13 19 (0 75)	29 80 (0 52)	14 29 (10 23)	10 17 (0 67)	11 95 (0 79)	-1 79 (-0 12)	898 32 (4 06)	706 01 (3 19)	192 29 (10 87)
10	Mysore	28 80 (0 61)	27 12 (0 57)	11 68 (10 04)	6 73 (0 25)	7 13 (0 26)	-0 40 (-0 01)	480 59 (2 91)	399 58 (2 42)	81 01 (-0 49)
11	Orissa	1 13 (0 56)	1 22 (0 61)	-0 09 (-0 05)	—	—	—	54 63 (2 88)	66 45 (3 50)	-11 82 (-0 62)
12	Punjab	12 85 (0 86)	42 01 (0 81)	10 84 (10 02)	30 50 (0 82)	24 79 (0 67)	+5 71 (+0 15)	686 54 (3 97)	641 28 (3 71)	+45 26 (-10 26)
13	Rajasthan	21 91 (0 50)	18 97 (0 38)	+5 91 (10 12)	2 56 (0 32)	1 86 (0 23)	+0 70 (+0 09)	245 86 (1 74)	201 03 (1 43)	44 83 (-10 32)
14	Uttar Pradesh	63 12 (7 89)	56 91 (7 11)	+6 21 (10 78)	0 23 (0 23)	0 25 (0 25)	—	855 07 (6 33)	745 59 (5 65)	189 48 (10 08)
15	West Bengal	1 57 (0 26)	1 93 (0 32)	-0 36 (-0 06)	—	—	—	351 75 (4 04)	344 03 (3 95)	7 72 (-10 08)
16	Delhi	—	—	—	—	—	—	117 72 (117 72)	155 05 (155 05)	-37 33 (-37 33)
ALL INDIA		281 82 (0 87)	271 57 (0 83)	113 25 (10 01)	56 68 (0 51)	56 04 (0 50)	-10 64 (-10 01)	6,288 20 (4 27)	5,813 57 (3 95)	1,474 63 (-10 32)

Figures in brackets denote average per local body.

APPENDIX III-A

Typewise Break-up Estimated Ordinary Income of Urban Local Bodies in Each State During the Year 1960-61
(Rs. in lakhs)

Sl No	States	Corporations				Municipalities			
		Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	93 97 (75 4)	14 56 (11 6)	16 15 (13 0)	121 68 (100 0)	255 55 (57 9)	92 59 (21 0)	93 17 (21 1)	441 31 (100 0)
2	Assam	—	—	—	—	32 03 (50 0)	12 05 (17 8)	20 37 (32 2)	64 45 (100 0)
3	Bihar	32 22 (41 7)	8 93 (11 5)	36 16 (46 8)	77 31 (100 0)	121 57 (52 4)	30 60 (13 3)	79 63 (34 3)	231 80 (100 0)
4	Gujarat	340 08 (82 2)	47 68 (11 6)	25 85 (6 2)	413 61 (100 0)	112 18 (62 8)	161 16 (21 6)	82 39 (12 6)	656 03 (100 0)
5	Jammu & Kashmir	—	—	—	—	26 73 (85 3)	1 59 (11 7)	—	31 32 (100 0)
6	Kerala	12 22 (65 0)	4 34 (23 1)	2 23 (11 9)	18 79 (100 0)	66 19 (52 6)	41 84 (33 3)	17 79 (11 1)	125 82 (100 0)
7	Madhya Pradesh	119 43 (76 5)	22 61 (14 5)	14 08 (9 0)	156 12 (100 0)	259 87 (68 1)	70 12 (15 8)	61 70 (16 1)	341 59 (100 0)
8	Madras	336 65 (67 0)	103 44 (21 9)	54 71 (11 1)	494 80 (100 0)	407 06 (59 1)	205 99 (30 1)	72 35 (10 5)	685 40 (100 0)
9	Maharashtra	1,652 51 (82 1)	324 79 (16 1)	34 78 (1 8)	2,012 08 (100 0)	566 55 (63 1)	169 74 (18 9)	162 03 (19 0)	595 32 (100 0)
10	Mysore	139 19 (76 6)	22 59 (12 4)	19 95 (11 0)	181 73 (100 0)	259 83 (60 3)	113 22 (23 6)	77 49 (16 1)	350 59 (100 0)
11	Onissa	—	—	—	—	25 53 (13 1)	9 10 (11 8)	23 00 (12 1)	54 63 (100 0)
12	Punjab	—	1	—	—	171 97 (63 7)	205 75 (30 0)	9 77 (11 3)	6-6 51 (100 0)
13	Rajasthan	—	—	—	—	151 04 (61 4)	62 63 (25 5)	32 19 (13 1)	235 86 (100 0)
14	Uttar Pradesh	335 02 (60 1)	107 71 (19 3)	114 83 (20 6)	557 56 (100 0)	406 18 (18 6)	276 67 (33 1)	152 22 (18 3)	835 07 (100 0)
15	West Bengal	484 08 (62 9)	176 66 (22 9)	109 09 (14 2)	769 83 (100 0)	247 42 (70 3)	12 56 (12 1)	61 77 (17 6)	351 75 (100 0)
16	Delhi	456 35 (63 4)	74 87 (10 4)	188 73 (26 2)	719 95 (100 0)	92 67 (78 8)	15 04 (12 8)	10 01 (3 5)	117 72 (100 0)
ALL INDIA		4,001 72 (72 7)	903 18 (16 4)	616 56 (10 9)	5,526 46 (100 0)	3,830 72 (60 9)	1,502 63 (23 9)	954 50 (15 2)	6 233 20 (100 0)

Appendix III-A—Contd.

Sl. No.	State	Notified/Town Area Committees						Total			
		Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income	Fax Income	Non Tax Income	Ordinary Grants	Ordinary Income	Ordinary Income	Ordinary Income
1	2	11	12	13	14	15	16	17	18	18	18
1	Andhra Pradesh	12 04 (70 0)	4 01 (23 3)	1 15 (6 7)	17 20 (100 0)	361 56 (62 0)	111 16 (19 1)	110 47 (18 9)	583 19 (100 0)	583 19 (100 0)	583 19 (100 0)
2	Assam	3 04 (31 6)	1 72 (17 7)	4 88 (50 7)	9 64 (100 0)	35 07 (47 3)	25 25 (18 6)	25 25 (34 1)	74 09 (100 0)	74 09 (100 0)	74 09 (100 0)
3	Bihar	14 88 (43 8)	5 27 (5 7)	13 53 (40 5)	33 68 (100 0)	168 68 (49 3)	44 80 (13 1)	129 32 (37 6)	342 79 (100 0)	342 79 (100 0)	342 79 (100 0)
4	Gujarat	—	—	—	—	752 56 (70 4)	208 84 (19 5)	108 24 (10 1)	1,069 64 (100 0)	1,069 64 (100 0)	1,069 64 (100 0)
5	Jammu & Kashmir	6 54 (75 6)	1 96 (22 4)	0 17 (2 0)	8 67 (100 0)	33 27 (83 2)	6 55 (16 4)	0 17 (0 4)	39 99 (100 0)	39 99 (100 0)	39 99 (100 0)
6	Kerala	—	—	—	—	78 41 (54 2)	46 18 (31 9)	20 02 (13 9)	144 61 (100 0)	144 61 (100 0)	144 61 (100 0)
7	Madhya Pradesh	—	2 22 (100 0)	—	2 22 (100 0)	379 30 (70 3)	84 95 (15 7)	75 68 (14 0)	539 93 (100 0)	539 93 (100 0)	539 93 (100 0)
8	Madras	2 44 (55 3)	1 04 (23 6)	0 93 (21 1)	4 41 (100 0)	746 15 (63 0)	310 47 (26 2)	127 99 (10 8)	1,184 61 (100 0)	1,184 61 (100 0)	1,184 61 (100 0)
9	Maharashtra	—	—	—	—	2,219 06 (76 2)	494 53 (17 0)	196 81 (6 8)	2,910 40 (100 0)	2,910 40 (100 0)	2,910 40 (100 0)
10	Mysore	13 75 (37 7)	11 53 (31 6)	11 16 (30 7)	36 44 (100 0)	442 82 (63 4)	147 34 (21 1)	108 60 (15 5)	698 76 (100 0)	698 76 (100 0)	698 76 (100 0)
11	Orissa	6 06 (39 0)	3 01 (19 3)	6 50 (41 7)	15 57 (100 0)	29 59 (42 2)	11 11 (15 8)	29 50 (42 0)	70 20 (100 0)	70 20 (100 0)	70 20 (100 0)
12	Punjab	—	7 70 (100 0)	—	7 70 (100 0)	471 97 (68 0)	213 48 (30 8)	8 79 (1 2)	694 24 (100 0)	694 24 (100 0)	694 24 (100 0)
13	Rajasthan	—	—	—	—	151 04 (61 4)	62 63 (25 5)	32 19 (13 1)	245 86 (100 0)	245 86 (100 0)	245 86 (100 0)
14	Uttar Pradesh	47 43 (69 0)	11 03 (16 1)	10 26 (14 9)	68 72 (100 0)	788 63 (54 0)	395 41 (27 0)	277 31 (19 0)	1,461 35 (100 0)	1,461 35 (100 0)	1,461 35 (100 0)
15	West Bengal	0 52 (40 9)	0 50 (39 4)	0 25 (19 7)	1 27 (100 0)	732 02 (65 2)	219 72 (19 6)	171 11 (15 2)	1,122 85 (100 0)	1,122 85 (100 0)	1,122 85 (100 0)
16	Delhi	—	—	—	—	549 02 (65 5)	89 91 (10 7)	198 74 (23 8)	837 67 (100 0)	837 67 (100 0)	837 67 (100 0)
ALL INDIA		106 70 (51 9)	49 99 (24 3)	48 83 (23 8)	205 52 (100 0)	7,943 14 (66 0)	2,460 85 (20 5)	1,620 19 (13 5)	12,026 18 (100 0)	12,026 18 (100 0)	12,026 18 (100 0)

Figures in brackets denote percentages

APPENDIX III-B

Classwise Break-up of Estimated Ordinary Income of Municipalities in Each State During the Year 1960-61
(Rs in Lakhs)

Sl No	States	Class I				Class II			
		Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income
1	2	3	4	5	6	7	8	9	10
1	Andhra Pradesh	128 99 (56 2)	52 37 (22 8)	48 20 (21 0)	229 56 (100 0)	30 90 (59 4)	10 75 (20 6)	10 41 (20 0)	52 06 (100 0)
2	Assam	7 54 (58 9)	0 86 (6 7)	4 39 (34 4)	12 79 (100 0)	9 80 (68 7)	0 98 (6 8)	3 52 (24 5)	14 30 (100 0)
3	Bihar	27 18 (44 8)	10 75 (17 7)	22 71 (37 5)	60 64 (100 0)	21 00 (45 4)	5 11 (11 0)	20 16 (43 6)	46 27 (100 0)
4	Gujarat	99 22 (48 3)	78 40 (38 1)	28 02 (13 6)	215 64 (100 0)	75 39 (65 9)	25 74 (22 6)	13 14 (11 5)	114 27 (100 0)
5	Jammu & Kashmir	26 07 (85 3)	4 48 (14 7)	—	30 55 (100 0)	—	—	—	—
6	Kerala	24 68 (59 0)	10 65 (25 5)	6 49 (15 5)	41 82 (100 0)	19 24 (48 8)	14 75 (37 4)	5 43 (13 8)	39 42 (100 0)
7	Madhya Pradesh	65 94 (71 8)	15 90 (17 3)	9 99 (10 9)	91 83 (100 0)	43 75 (72 8)	8 94 (14 9)	7 42 (12 3)	60 11 (100 0)
8	Madras	194 44 (58 2)	112 19 (33 6)	27 32 (8 2)	333 95 (100 0)	118 50 (59 5)	54 20 (27 2)	26 36 (13 3)	199 06 (100 0)
9	Maharashtra	194 89 (69 0)	43 68 (15 5)	43 90 (15 5)	282 47 (100 0)	105 60 (60 5)	44 86 (25 7)	24 13 (13 8)	174 59 (100 0)
10	Mysore	97 19 (58 6)	35 01 (21 1)	33 76 (20 3)	165 96 (100 0)	75 08 (66 7)	19 76 (17 5)	17 75 (15 8)	112 59 (100 0)
11	Orissa	8 61 (51 8)	0 99 (6 0)	7 01 (42 2)	16 61 (100 0)	5 28 (47 9)	1 21 (10 9)	4 54 (41 2)	11 03 (100 0)
12	Punjab	133 70 (54 7)	110 51 (45 2)	0 41 (0 1)	244 62 (100 0)	89 87 (74 3)	15 04 (14 3)	0 88 (0 7)	105 79 (100 0)
13	Rajasthan	74 16 (63 8)	27 96 (24 1)	14 04 (12 1)	116 16 (100 0)	18 96 (59 8)	10 03 (31 6)	2 72 (8 6)	31 71 (100 0)
14	Uttar Pradesh	149 13 (54 8)	77 50 (28 5)	45 46 (16 7)	272 09 (100 0)	68 85 (41 1)	59 42 (35 5)	39 18 (23 4)	167 45 (100 0)
15	West Bengal	129 40 (75 4)	14 73 (8 6)	27 47 (16 0)	171 60 (100 0)	51 28 (73 1)	5 33 (7 6)	13 55 (19 3)	70 16 (100 0)
16	Delhi	92 67 (78 8)	15 04 (12 8)	10 01 (8 4)	117 72 (100 0)	—	—	—	—
	ALL INDIA	1,453 81 (60 7)	611 02 (25 5)	329 18 (13 8)	2,394 01 (100 0)	733 50 (61 2)	276 12 (23 0)	189 19 (15 8)	1,198 81 (100 0)

Appendix III-B—Contd

Sl No	States	Class III				Class IV			
		Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income
1	2	11	12	13	14	15	16	17	18
1	Andhra Pradesh	87 56 (58 9)	27 21 (18 3)	33 96 (22 8)	148 73 (100 0)	7 77 (76 1)	2 14 (21 0)	0 31 (2 9)	10 21 (100 0)
2	Assam	12 03 (38 6)	9 13 (29 3)	10 02 (32 1)	31 18 (100 0)	2 38 (53 8)	0 73 (16 4)	1 31 (29 9)	4 42 (100 0)
3	Bihar	67 74 (64 1)	12 48 (11 8)	25 41 (24 1)	105 63 (100 0)	4 99 (33 2)	1 88 (12 5)	8 15 (54 3)	15 02 (100 0)
4	Gujarat	116 22 (70 2)	36 50 (17 5)	25 55 (12 3)	208 27 (100 0)	68 65 (73 5)	13 91 (14 9)	10 87 (11 6)	93 43 (100 0)
5	Jammu & Kashmir	—	—	—	—	0 66 (85 3)	0 11 (14 7)	—	0 77 (100 0)
6	Kerala	19 35 (49 8)	14 53 (37 4)	5 00 (12 8)	38 88 (100 0)	2 92 (51 2)	1 91 (33 5)	0 87 (15 3)	5 70 (100 0)
7	Madhya Pradesh	72 98 (65 4)	17 55 (15 7)	21 00 (18 9)	111 53 (100 0)	49 58 (67 4)	10 48 (14 2)	13 49 (18 4)	73 55 (100 0)
8	Madras	90 05 (62 1)	37 87 (26 1)	17 12 (11 8)	145 04 (100 0)	4 07 (55 4)	1 73 (23 5)	1 55 (21 1)	7 35 (100 0)
9	Marathashtree	143 94 (64 3)	32 54 (14 5)	47 27 (21 2)	223 75 (100 0)	94 16 (57 4)	37 78 (23 0)	32 21 (19 6)	164 15 (100 0)
10	Mysore	54 66 (57 9)	26 84 (28 4)	12 92 (13 7)	94 42 (100 0)	42 03 (58 3)	21 13 (29 3)	8 93 (12 4)	72 09 (100 0)
11	Orissa	7 49 (43 4)	2 68 (15 5)	7 10 (41 1)	17 27 (100 0)	2 04 (23 7)	2 60 (30 3)	3 95 (46 0)	8 59 (100 0)
12	Punjab	141 50 (74 3)	47 98 (25 2)	1 11 (0 5)	190 59 (100 0)	54 18 (75 0)	16 51 (22 9)	1 50 (2 1)	72 19 (100 0)
13	Rajasthan	19 98 (61 9)	6 31 (19 6)	5 98 (18 5)	32 27 (100 0)	23 34 (61 0)	9 34 (24 4)	5 57 (14 6)	38 25 (100 0)
14	Uttar Pradesh	111 27 (53 2)	57 70 (27 6)	40 15 (19 2)	209 12 (100 0)	64 81 (52 6)	34 91 (28 3)	23 57 (19 1)	123 29 (100 0)
15	West Bengal	59 44 (60 6)	21 21 (21 6)	17 42 (17 8)	98 07 (100 0)	6 45 (63 7)	0 93 (9 2)	2 74 (27 1)	10 12 (100 0)
16	Delhi	—	—	—	—	—	—	—	—
ALL INDIA		1,034 21 (62 5)	350 53 (21 2)	270 01 (16 3)	1,654 75 (100 0)	428 03 (61 2)	156 09 (22 3)	115 01 (16 5)	699 13 (100 0)

Appendix III-B—Contd

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Sl No	States	Class V				Class VI			
		Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Non-Tax Income	Ordinary Grants	Ordinary Income
1	2	19	20	21	22	23	24	25	26
1	Andhra Pradesh	0 33 (44 0)	0 12 (16 0)	0 30 (40 0)	0 75 (100 0)	—	—	—	—
2	Assam	0 22 (17 2)	0 30 (21 5)	0 82 (61 3)	1 34 (100 0)	0 06 (13 3)	0 05 (12 2)	0 31 (74 5)	0 42 (100 0)
3	Bihar	0 66 (15 6)	0 38 (9 0)	3 20 (75 4)	4 24 (100 0)	—	—	—	—
4	Gujarat	21 30 (66 3)	6 29 (19 6)	4 54 (14 1)	32 13 (100 0)	1 70 (74 2)	0 32 (14 0)	0 27 (12 8)	2 29 (100 0)
5	Jammu & Kashmir	—	—	—	—	—	—	—	—
6	Kerala	—	—	—	—	—	—	—	—
7	Madhya Pradesh	25 18 (61 7)	6 73 (16 5)	8 88 (21 8)	40 79 (100 0)	2 44 (64 6)	0 52 (13 8)	0 82 (21 6)	3 78 (100 0)
8	Madras	—	—	—	—	—	—	—	—
9	Maharashtra	22 80 (52 8)	9 38 (21 7)	11 01 (25 5)	43 19 (100 0)	5 16 (50 7)	1 50 (14 7)	3 51 (34 6)	10 17 (100 0)
10	Mysore	17 26 (59 9)	8 09 (28 1)	3 45 (12 0)	28 80 (100 0)	3 66 (54 3)	2 39 (35 6)	0 63 (10 1)	6 73 (100 0)
11	Orissa	0 11 (9 7)	0 62 (54 9)	0 40 (35 4)	1 13 (100 0)	—	—	—	—
12	Punjab	35 11 (82 0)	7 21 (16 8)	0 53 (1 2)	42 85 (100 0)	17 61 (57 7)	8 53 (28 0)	4 36 (14 3)	30 50 (100 0)
13	Rajasthan	13 42 (53 9)	7 85 (31 5)	3 64 (14 6)	24 91 (100 0)	1 18 (46 1)	1 14 (44 5)	0 24 (9 4)	2 56 (100 0)
14	Uttar Pradesh	12 12 (19 2)	47 14 (74 7)	3 86 (6 1)	63 12 (100 0)	—	—	—	—
15	West Bengal	0 71 (45 2)	0 32 (20 4)	0 54 (34 4)	1 57 (100 0)	0 14 (60 9)	0 04 (17 4)	0 05 (21 7)	0 23 (100 0)
16	Delhi	—	—	—	—	—	—	—	—
ALL INDIA		149 22 (52 4)	94 43 (33 2)	41 17 (14 4)	284 82 (100 0)	31 95 (56 4)	14 49 (25 6)	10 24 (18 0)	56 68 (100 0)

Appendix III-B—Contd

Sl. No.	States	Total		
		Tax Income	Non-Tax Income	Ordinary Grants
1	2	27	28	29
				30
1	Andhra Pradesh	255 55 (57 9)	92 59 (21 0)	93 17 (21 1)
2	Assam	32 03 (30 0)	12 05 (17 8)	20 37 (32 2)
3	Bihar	121 57 (52 4)	30 60 (13 3)	79 63 (34 3)
4	Gujarat	412 48 (62 8)	161 16 (24 6)	82 39 (12 6)
5	Jammu & Kashmir	26 73 (85 3)	4 59 (14 7)	—
6	Kerala	66 19 (52 6)	41 84 (33 3)	17 79 (14 1)
7	Madhya Pradesh	259 87 (68 1)	60 12 (15 8)	61 60 (16 1)
8	Madras	407 06 (59 4)	205 99 (30 1)	72 35 (10 5)
9	Maharashtra	566 55 (63 1)	169 74 (18 9)	162 03 (18 0)
10	Mysore	289 88 (60 3)	113 22 (23 6)	77 49 (16 1)
11	Orissa	23 53 (43 1)	8 10 (14 8)	23 00 (42 1)
12	Punjab	471 97 (68 7)	205 78 (30 0)	8 79 (1 3)
13	Rajasthan	151 04 (61 5)	62 63 (25 5)	32 19 (13 1)
14	Uttar Pradesh	406 18 (48 6)	276 67 (33 1)	152 22 (18 3)
15	West Bengal	247 42 (70 3)	42 56 (12 1)	61 77 (17 6)
16	Delhi	92 67 (78 8)	15 04 (12 8)	10 01 (8 4)
	ALL INDIA	3,830 72 (60 9)	1,502 68 (23 9)	954 80 (15 2)
				6288 20 (100 0)

Figures in brackets denote percentages

Sl. No.	States	Municipalities								Total
		Property Tax	Service Taxes	Octroi	Township Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	
1	2	12	13	14	15	16	17	18	19	20
1	Andhra Pradesh	120 65 (17 2)	70 84 (27 7)	—	—	8 35 (3 3)	9 11 (3 6)	—	46 60 (18 2)	255 55 (100 0)
2	Assam	13 47 (42 0)	16 44 (50 3)	—	—	0 64 (2 3)	1 28 (4 6)	0 20 (0 8)	—	32 03 (100 0)
3	Bihar	72 63 (59 8)	35 99 (29 6)	—	—	11 63 (9 6)	1 29 (1 0)	0 03 (—)	—	121 57 (100 0)
4	Gujarat	114 75 (13 5)	32 09 (7 8)	323 92 (78 5)	1 91 (0 5)	0 09 (—)	10 54 (2 6)	0 40 (0 1)	28 78 (7 0)	412 48 (100 0)
5	Jammu & Kashmir	—	—	26 23 (98 1)	—	—	0 50 (1 9)	—	—	26 73 (100 0)
6	Kerala	46 81 (70 8)	—	—	—	10 05 (15 2)	1 53 (2 3)	—	7 77 (11 7)	66 19 (100 0)
7	Madhya Pradesh	6 38 (2 5)	28 10 (10 8)	186 68 (71 8)	12 88 (5 0)	1 79 (0 7)	7 50 (2 9)	1 88 (0 7)	14 66 (5 6)	259 87 (100 0)
8	Madras	104 00 (25 5)	119 17 (29 3)	—	—	16 05 (3 9)	5 79 (1 5)	—	162 05 (39 8)	407 06 (100 0)
9	Maharashtra	114 14 (20 1)	90 54 (16 0)	301 39 (53 2)	—	7 46 (1 3)	—	—	53 02 (9 4)	566 55 (100 0)
10	Mysore	67 22 (23 2)	34 96 (12 1)	151 00 (52 1)	—	4 29 (1 4)	—	—	32 41 (11 2)	289 88 (100 0)
11	Orissa	9 20 (39 1)	8 34 (35 4)	3 72 (15 8)	—	0 22 (0 9)	1 71 (7 3)	—	0 34 (1 5)	23 53 (100 0)
12	Punjab	54 41 (11 5)	24 58 (5 2)	377 71 (80 0)	—	1 40 (0 3)	4 79 (1 1)	5 06 (1 1)	4 02 (0 9)	471 97 (100 0)
13	Rajasthan	10 09 (6 7)	1 54 (1 0)	124 63 (82 7)	4 27 (2 8)	2 03 (1 3)	2 21 (1 4)	1 68 (1 1)	4 59 (3 0)	151 04 (100 0)
14	Uttar Pradesh	29 43 (7 2)	30 24 (7 4)	159 28 (39 2)	38 83 (9 6)	11 37 (2 8)	7 52 (1 9)	122 91 (30 3)	6 60 (1 6)	406 18 (100 0)
15	West Bengal	129 46 (52 3)	94 77 (38 3)	—	—	15 60 (6 3)	2 73 (1 1)	4 36 (0 8)	0 50 (0 2)	247 42 (100 0)
16	Delhi	38 13 (41 1)	27 37 (29 5)	—	14 45 (15 6)	—	11 47 (12 4)	—	1 25 (1 4)	92 67 (100 0)
ALL INDIA		830 80 (21 6)	615 07 (16 0)	1,654 56 (43 2)	72 34 (1 9)	90 97 (2 4)	67 97 (1 8)	136 42 (3 6)	362 59 (9 5)	3,830 72 (100 0)

Appendix IV-A—Contd

Sl. No	State	Notified/Town Area Committees								Total
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	
1	2	21	22	23	24	25	26	27	28	29
1	Andhra Pradesh	4 14 (34 4)	0 02 (0 2)	—	—	0 13 (1 1)	0 60 (5 0)	—	7 15 (59 3)	12 04 (100 0)
2	Assam	2 34 (77 5)	0 46 (15 2)	—	—	—	0 10 (3 0)	0 11 (1 3)	—	3 04 (100 0)
3	Bihar	8 24 (56 2)	3 48 (23 8)	—	—	—	2 89 (19 8)	—	0 27 (0 2)	11 38 (100 0)
4	Gujarat	—	—	—	—	—	—	—	—	—
5	Jammu & Kashmir	0 17 (2 8)	—	—	—	0 01 (0 1)	—	—	6 36 (97 1)	6 54 (100 0)
6	Kerala	—	—	—	—	—	—	—	—	—
7	Madhya Pradesh	—	—	—	—	—	—	—	—	—
8	Madras	0 45 (18 4)	0 53 (21 7)	—	—	0 13 (5 3)	0 03 (1 3)	—	1 30 (51 3)	2 44 (100 0)
9	Maharashtra	—	—	—	—	—	—	—	—	—
10	Mysore	3 71 (26 9)	1 21 (8 8)	7 38 (53 7)	—	—	0 42 (3 0)	—	1 03 (7 6)	13 75 (100 0)
11	Orissa	3 04 (50 2)	1 77 (29 3)	—	—	0 29 (4 7)	0 87 (11 4)	—	0 09 (1 4)	6 06 (100 0)
12	Punjab	—	—	—	—	—	—	—	—	—
13	Rajasthan	—	—	—	—	—	—	—	—	—
14	Uttar Pradesh	—	—	—	—	—	—	—	17 43 (100 0)	47 43 (100 0)
15	West Bengal	—	0 48 (92 3)	—	—	—	0 03 (5 8)	0 01 (1 9)	—	0 52 (100 0)
16	Delhi	—	—	—	—	—	—	—	—	—
ALL INDIA		22 09 (20 7)	7 95 (7 5)	7 38 (6 9)	—	0 56 (0 5)	4 94 (4 6)	0 15 (0 1)	63 63 (59 7)	106 70 (100 0)

Appendix—IV-A—Conc'd

Sl. No.	States	Total								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total
1	2	30	31	32	33	34	35	36	37	38
1	Andhra Pradesh	161 77 (44 7)	85 80 (23 7)	26 81 (7 4)	—	10 64 (2 9)	17 46 (4 9)	0 44 (0 1)	58 64 (16 3)	361 56 (100 0)
2	Assam	15 81 (45 1)	16 90 (48 2)	—	—	0 64 (1 8)	1 38 (3 9)	0 34 (1 0)	—	35 07 (100 0)
3	Bihar	91 01 (55 7)	56 82 (33 7)	—	—	12 54 (7 4)	4 52 (2 8)	0 03 (—)	0 75 (0 4)	168 67 (100 0)
4	Gujarat	151 73 (20 1)	102 82 (13 6)	452 60 (60 2)	1 91 (0 3)	0 09 (—)	10 55 (1 4)	0 40 (0 1)	32 46 (4 3)	752 56 (100 0)
5	Jammu & Kashmir	0 17 (0 5)	—	26 23 (78 8)	—	0 01 (—)	0 50 (1 6)	—	6 36 (19 1)	33 27 (100 0)
6	Kerala	54 53 (69 5)	—	—	—	12 11 (15 4)	1 54 (2 0)	0 01 (—)	10 22 (13 1)	78 41 (100 0)
7	Madhya Pradesh	18 92 (5 0)	44 80 (11 8)	273 80 (72 2)	13 89 (1 7)	2 22 (0 6)	8 79 (2 2)	2 22 (0 6)	14 66 (3 9)	379 30 (100 0)
8	Madras	189 58 (25 4)	248 82 (33 3)	—	2 13 (0 3)	34 91 (4 7)	7 67 (1 0)	—	263 04 (35 3)	746 15 (100 0)
9	Maharashtra	805 63 (36 3)	706 07 (31 8)	565 56 (25 5)	—	7 46 (0 4)	69 46 (3 1)	—	64 88 (2 9)	2,219 06 (100 0)
10	Mysore	88 02 (19 9)	76 85 (17 4)	205 60 (46 4)	—	5 60 (1 3)	2 05 (0 5)	0 74 (0 1)	63 96 (14 4)	442 82 (100 0)
11	Orissa	12 24 (41 4)	10 11 (34 2)	3 72 (12 6)	—	0 51 (1 7)	2 58 (8 7)	—	0 43 (1 4)	29 59 (100 0)
12	Punjab	54 41 (11 5)	24 58 (5 2)	377 71 (80 0)	—	1 40 (0 3)	4 79 (1 0)	5 06 (1 1)	4 02 (0 9)	471 97 (100 0)
13	Rajasthan	10 09 (6 7)	1 54 (1 0)	124 63 (82 7)	4 27 (2 8)	2 03 (1 3)	2 21 (1 4)	1 68 (1 1)	4 59 (3 0)	151 04 (100 0)
14	Uttar Pradesh	100 24 (12 7)	103 47 (13 1)	219 89 (27 9)	111 12 (14 1)	11 59 (1 5)	16 52 (8 15)	68 47 (21 4)	57 33 (7 2)	788 63 (100 0)
15	West Bengal	564 45 (77 1)	97 96 (13 4)	—	—	53 92 (7 4)	8 15 (1 1)	4 88 (0 7)	2 56 (0 3)	732 02 (100 0)
16	Delhi	166 12 (30 3)	151 75 (27 6)	—	132 81 (24 2)	—	38 39 (7 0)	0 01 (—)	59 94 (10 9)	549 02 (100 0)
ALL INDIA		2,487 72 (31 3)	1,728 39 (21 8)	2,276 55 (28 7)	266 13 (3 4)	155 67 (2 0)	196 56 (2 5)	184 28 (2 3)	643 84 (8 0)	7,939 14 (100 0)

Figures in brackets denote percentages

APPENDIX IV-B
Classwise Estimated Tax Structure of Municipalities in Each State During the Year 1960-61 (Rs. in lakhs)

Sl No	States	Class I									Total
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes		
1	2	3	4	5	6	7	8	9	10	11	
1	Andhra Pradesh	55 04 (42 7)	50 53 (39 2)	—	—	2 63 (2 0)	5 74 (4 4)	—	15 05 (11 7)	128 99 (100 0)	
2.	Assam	3 07 (40 7)	3 56 (47 2)	—	—	0 25 (3 3)	0 54 (1 6)	0 12 (7 2)	—	7 51 (100 0)	
3.	Bihar	8 37 (21 8)	8 64 (31 8)	—	—	9 32* (34 1)	0 85 (12 3)	—	—	27 18 (100 0)	
4	Gujarat	8 48 (8 6)	15 27 (15 4)	61 62 (62 1) 25 58 (98 1)	1 91 (1 9)	—	9 22 (9 3)	—	2 72 (2 7)	99 22 (100 0)	
5	Jammu & Kashmir	—	—	—	—	—	0 49 (1 9)	—	—	26 07 (100 0)	
6.	Kerala	18 60 (75 4)	—	—	—	3 77 (51 3)	0 28 (1 1)	—	2 03 (8 2)	24 68 (100 0)	
7	Madhya Pradesh	—	9 78 (14 8)	53 37 (80 9)	—	0 54 (0 8)	0 69 (0 8)	—	1 56 (2 4)	65 94 (100 0)	
8	Madras	51 78 (26 6)	59 60 (30 7)	—	—	8 01 (4 1)	2 02 (1 0)	—	73 03 (37 6)	194 44 (100 0)	
9.	Maharashtra	31 39 (16 1)	42 03 (21 6)	108 26 (55 5)	—	1 10 (0 6)	—	—	12 11 (6 2)	194 89 (100 0)	
10	Mysore	24 44 (25 2)	14 07 (14 4)	48 31 (49 7)	—	1 20 (1 2)	—	—	9 17 (9 5)	97 19 (100 0)	
11.	Orissa	4 30 (50 0)	3 58 (41 5)	—	—	—	0 73 (8 5)	—	—	8 61 (100 0)	
12.	Punjab	22 80 (17 0)	8 59 (6 5)	99 11 (74 2)	—	—	2 46 (1 8)	0 13 (0 1)	0 61 (0 4)	133 70 (100 0)	
13	Rajasthan	8 33 (11 2)	0 44 (0 6)	60 57 (81 7)	0 84 (1 1)	—	1 23 (1 7)	0 06 (0 1)	2 69 (3 6)	74 16 (100 0)	
14	Uttar Pradesh	10 16 (6 8)	13 60 (9 1)	93 29 (62 6)	18 46 (12 4)	0 92 (0 6)	2 59 (1 7)	10 10 (6 8)	0 01 (—)	149 13 (100 0)	
15	West Bengal	81 44 (62 9)	38 62 (29 8)	—	—	8 50 (6 6)	0 53 (0 4)	0 22 (0 2)	0 03 (0 1)	129 10 (100 0)	
16.	Delhi	38 13 (41 1)	27 37 (29 5)	—	14 45 (15 6)	—	11 47 (12 4)	—	1 25 (1 4)	92 67 (100 0)	
ALL INDIA		366 33 (25 2)	295 68 (20 3)	550 11 (37 8)	35 66 (2 5)	36 24 (2 5)	38 84 (2 7)	10 63 (0 7)	120 32 (8 3)	1,453 81 (100 0)	

* Includes tax on persons which a substitute for property tax.

Appendix IV-B—Contd

Sl. No.	States	Class II									
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total	
1	2	12	13	14	15	16	17	18	19	20	
1	Andhra Pradesh	20 00 (64 7)	5 35 (17 3)	—	—	1 30 (4 2)	0 78 (2 6)	—	3 47 (11 2)	30 90 (100 0)	
2	Assam	4 12 (43 0)	5 56 (56 6)	—	—	0 08 (10 0)	0 04 (0 4)	—	—	9 80 (100 0)	
3	Bihar	7 84 (37 3)	12 46 (59 4)	—	—	0 70 (3 3)	—	—	—	21 00 (100 0)	
4	Gujarat	2 70 (3 6)	6 81 (9 0)	63 81 (84 6)	—	—	0 54 (0 7)	0 06 (0 1)	1 47 (2 0)	75 39 (100 0)	
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	—	
6	Kerala	12 09 (62 9)	—	—	—	3 77 (19 6)	0 16 (0 8)	—	3 22 (16 7)	19 24 (100 0)	
7	Rajasthan	1 06 (2 4)	6 19 (14 1)	32 13 (73 4)	0 52 (1 2)	0 27 (0 6)	0 83 (1 9)	0 06 (0 1)	2 69 (6 3)	43 75 (100 0)	
8	Madras	29 78 (25 1)	35 76 (30 2)	—	—	4 25 (3 6)	1 95 (1 6)	—	46 76 (39 5)	118 50 (100 0)	
9	Maharashtra	26 74 (25 3)	14 80 (14 0)	53 57 (50 7)	—	0 17 (0 2)	—	—	10 32 (9 8)	105 60 (100 0)	
10	Mysore	18 99 (25 3)	10 52 (14 0)	39 36 (52 4)	—	0 77 (1 1)	—	—	5 44 (7 2)	75 08 (100 0)	
11	Orissa	2 25 (42 6)	2 19 (41 5)	—	—	0 17 (3 1)	0 33 (6 4)	—	0 34 (6 4)	5 28 (100 0)	
12	Punjab	7 35 (8 3)	5 67 (6 3)	74 28 (82 6)	—	0 28 (0 3)	0 64 (0 7)	0 97 (1 1)	0 68 (0 7)	89 87 (100 0)	
13	Rajasthan	0 69 (3 6)	—	17 15 (90 5)	—	0 03 (0 2)	0 01 (0 1)	—	1 08 (5 6)	18 96 (100 0)	
14	Uttar Pradesh	6 32 (9 2)	4 08 (5 9)	24 06 (34 9)	12 10 (17 6)	1 36 (2 0)	0 63 (0 9)	19 13 (27 8)	1 17 (1 7)	68 85 (100 0)	
15	West Bengal	18 30 (35 7)	26 68 (52 0)	—	—	2 92 (5 7)	0 74 (1 4)	2 50 (4 9)	0 14 (0 3)	51 28 (100 0)	
16	Delhi	—	—	—	—	—	—	—	—	—	
ALL INDIA		158 23 (21 6)	136 07 (18 6)	304 36 (41 5)	12 62 (1 7)	16 07 (2 2)	6 65 (0 9)	22 72 (3 0)	76 78 (10 5)	733 50 (100 0)	

Appendix IV-B—Contd.

Class III

Sl No	States	Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Traders & Callings	Tax on Animals & Vehicles	Fall Tax	Miscellaneous Taxes	Total
1	2	21	22	23	24	25	26	27	28	29
1	Andhra Pradesh	41 40 (47 3)	14 44 (16 5)	—	—	3 86 (4 4)	2 27 (2 6)	—	25 59 (29 2)	7 56 (100 0)
2	Assam	4 51 (37 6)	6 59 (54 8)	—	—	0 24 (1 9)	0 61 (5 0)	0 03 (0 7)	—	12 03 (100 0)
3	Bihar	53 04 (78 3)	12 90 (19 0)	—	—	1 44 (2 1)	0 36 (0 5)	—	—	67 74 (100 0)
4	Gujarat	2 03 (1 4)	7 92 (5 1)	111 63 (77 7)	—	0 02 (—)	0 58 (0 4)	0 02 (—)	22-05 (15 1)	156 25 (100 0)
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	—
6	Kerala	15 02 (77 6)	—	—	—	2 17 (11 2)	0 46 (2 3)	—	1 70 (4 4)	19 35 (100 0)
7	Madhya Pradesh	2 1 (3 0)	8 33 (11 4)	49 59 (63 0)	4 84 (6 6)	0 23 (0 3)	2 53 (3 5)	0 41 (1 1)	1 44 (6 1)	72 94 (100 0)
8	Madras	21 69 (21 0)	22 93 (25 5)	—	—	3 57 (4 0)	1 77 (2 0)	—	—	60 03 (100 0)
9	Maharashtra	29 67 (20 6)	20 38 (11 2)	40 01 (55 6)	—	4 33 (3 0)	—	—	—	143 94 (100 0)
10	Mysore	11 66 (21 3)	5 58 (10 2)	30 56 (55 9)	—	0 46 (1 3)	—	—	—	100 00 (100 0)
11	Orissa	1 58 (21 0)	1 80 (24 0)	3 69 (49 2)	—	0 02 (0 5)	0 40 (5 3)	—	—	7 74 (100 0)
12	Punjab	16 66 (11 8)	7 82 (5 5)	112 97 (79 8)	—	0 02 (—)	0 56 (0 4)	1 3 (1 3)	1 67 (4 2)	144 00 (100 0)
13	Rajasthan	0 08 (0 4)	—	18 27 (91 4)	0 57 (3 4)	—	0 32 (2 1)	0 14 (0 7)	—	19 74 (100 0)
14	Uttar Pradesh	6 42 (5 8)	6 53 (5 9)	27 40 (24 6)	6 24 (5 6)	3 40 (3 0)	0 71 (0 6)	57 77 (41 9)	1 91 (2 6)	111 27 (100 0)
15	West Bengal	26 12 (13 9)	27 29 (45 9)	—	—	3 40 (5 9)	1 04 (1 7)	1 32 (2 5)	0 07 (1 0)	60 24 (100 0)
16	Delhi	—	—	—	—	—	—	—	—	—
ALL INDIA		232 05 (22 4)	142 51 (13 5)	436 12 (42 2)	11 94 (1 2)	23 46 (2 3)	11 44 (1 1)	62 03 (5 0)	144 32 (11 0)	1074 21 (100 0)

Appendix IV-B—Contd

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Sl No	States	Class V								
		Property Tax	Service Taxes	Octroi	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Miscellaneous Taxes	Total
1	2	39	40	41	42	43	44	45	46	47
1	Andhra Pradesh	0 12 (36 4)	0 09 (27 3)	—	—	0 02 (6 1)	0 03 (9 0)	—	0 07 (21 2)	0 33 (100 0)
2.	Assam	0 12 (54 3)	0 10 (45 7)	—	—	—	—	—	—	0 22 (100 0)
3	Bihar	0 50 (75 8)	0 14 (21 2)	—	—	0 02 (3 0)	—	—	—	0 66 (100 0)
4	Gujarat	0 65 (3 1)	0 70 (3 3)	19 05 (89 4)	—	0 04 (0 2)	0 07 (0 1)	—	0 79 (3 7)	21 30 (100 0)
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	—
6	Kerala	—	—	—	—	—	—	—	—	—
7	Madhya Pradesh	0 96 (3 8)	1 44 (5 7)	15 42 (61 2)	3 28 (13 0)	0 42 (1 7)	1 26 (5 0)	0 52 (2 1)	1 43 (7 4)	25 13 (100 0)
8	Madras	—	—	—	—	—	—	—	—	—
9.	Maharashtra	5 30 (23 2)	1 61 (7 1)	9 77 (42 9)	—	0 23 (1 2)	—	—	5 24 (25 6)	22 59 (100 0)
10	Mysore	3 20 (18 5)	1 04 (6 0)	8 71 (50 5)	—	0 60 (1 5)	—	—	3 71 (21 5)	17 26 (100 0)
11	Orissa	0 04 (36 3)	0 03 (27 3)	0 03 (27 3)	—	—	0 01 (0 1)	—	—	0 11 (100 0)
12.	Punjab	2 03 (5 8)	0 24 (0 7)	30 81 (57 8)	—	0 13 (1 4)	0 60 (1 7)	0 66 (1 9)	0 27 (0 7)	35 11 (100 0)
13	Rajasthan	0 47 (3 5)	0 26 (1 9)	9 54 (71 4)	0 92 (6 9)	0 12 (0 9)	0 24 (2 1)	1 33 (0 9)	0 46 (3 4)	13 12 (100 0)
14	Uttar Pradesh	1 73 (14 3)	1 49 (12 3)	0 97 (3 0)	—	5 19 (12 3)	1 65 (13 6)	0 94 (3 1)	0 11 (0 9)	12 12 (100 0)
15	West Bengal	0 49 (69 0)	0 02 (2 8)	—	—	0 09 (12 7)	0 11 (15 5)	—	—	0 71 (100 0)
16	Delhi	—	—	—	—	—	—	—	—	—
ALL INDIA		15 61 (10 5)	7 16 (4 8)	94 36 (63 2)	1 20 (2 4)	7 26 (1 9)	4 01 (2 7)	3 42 (2 1)	13 13 (3 4)	17 22 (100 0)

Appendix IV-B—Contd.

Sl. No.	States	Total						Total
		Property Tax	Service Tax	Octroi	Formal Tax	Tax on Profits & Capital	Excise & Amalgamated	
1	2	47	53	51	60	61	62	65
1	Andhra Pradesh	120.65 (47.2)	70.54 (27.7)			3.15 (1.3)	3.11 (1.6)	286.25 (100.0)
2	Assam	13.47 (42.0)	16.94 (50.3)			0.61 (2.3)	1.25 (5.3)	32.03 (100.0)
3	Bihar	72.63 (55.2)	38.73 (21.6)			11.73 (4.6)	11.23 (4.6)	151.5 (100.0)
4	Gujarat	14.56 (4.5)	32.07 (7.2)	2.52 (3.5)	1.11 (0.1)	0.61 (.1)	10.73 (2.1)	51.58 (100.0)
5	Jammu & Kashmir			56.24 (53.1)			0.1 (1.2)	56.34 (100.0)
6	Kerala					50.35 (6.7)	11.46 (2.3)	61.81 (100.0)
7	Madhya Pradesh	12.81 (25.5)	20.14 (11.4)	1.96 (1.5)	1.20		23.76 (14.2)	38.87 (100.0)
8	Madras	103.60 (113.1)	111.41 (116.0)	0.37 (53.2)		10.61 (2.1)	12.33 (2.3)	226.65 (100.0)
9	Maharashtra	67.22 (20.1)	7.43 (6.6)	181.00 (54.0)		2.77 (2.2)	2.53 (1.2)	253.95 (100.0)
10	Mysore	19.20 (23.2)	25.10 (12.3)	0.15 (62.1)		0.07 (2.2)	0.11 (1.2)	44.64 (100.0)
11	Orissa	23.31 (7.2)	23.82 (5.3)	372.71 (15.1)		1.73 (1.3)	1.00 (2.0)	399.57 (100.0)
12	Punjab	10.00 (11.5)	1.33 (5.2)	124.73 (1.0)	1.27 (2.3)	2.03 (1.5)	1.16 (1.6)	126.55 (100.0)
13	Rajasthan	6.70 (6.7)	1.00 (5.2)	159.23 (82.7)	3.33 (12.5)	11.51 (5.1)	6.36 (1.3)	188.13 (100.0)
14	Uttar Pradesh	2.33 (7.2)	30.23 (7.2)	159.23 (33.2)	3.33 (1.6)	12.51 (16.6)	1.22 (.1)	200.45 (100.0)
15	West Bengal	129.36 (52.3)	94.77 (33.3)		13.35 (17.6)	17.9 (1.7)	1.16 (.1)	256.57 (100.0)
16	Delhi	38.13 (31.1)	27.37 (29.5)				1.22 (.1)	65.72 (100.0)
ALL INDIA		830.50 (21.6)	615.07 (16.0)	1,654.56 (43.2)	72.34 (1.9)	10.27 (12.3)	3,700.73 (100.1)	

APPENDIX V-A

Type-wise Estimated Break-up of Revenue Expenditure of Urban Local Bodies in Each State During the Year 1960-61

(Rs in Lakhs)

Sl. No.	States	Corporations								
		General Admin. & Coll. of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure
1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	10 47 (38 3)	40 95 (38 8)	8 80 (8 3)	0 29 (0 3)	13 99 (13 3)	1 04 (1 0)	105 54 (100 0)	—	105 54 (100 0)
2	Assam	—	—	—	—	—	—	—	—	—
3	Bihar	1 83 (2 9)	31 72 (53 3)	0 61 (1 0)	7 09 (11 2)	5 69 (8 7)	14 44 (22 9)	63 38 (100 0)	—	63 38 (100 0)
4	Gujarat	10 70 (11 6)	119 69 (1 30)	23 39 (8 4)	63 39 (22 7)	29 46 (10 5)	2 30 (0 8)	278 93 (77 3)	81 91 (22 7)	360 84 (100 0)
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	—
6	Kerala	2 86 (15 7)	9 01 (49 5)	2 29 (12 6)	0 11 (0 6)	2 87 (15 9)	1 04 (5 7)	18 18 (96 2)	0 71 (3 8)	18 89 (100 0)
7	Madhya Pradesh	22 10 (11 5)	68 11 (14 6)	8 70 (5 7)	23 50 (15 4)	21 08 (13 8)	9 22 (6 0)	152 71 (96 8)	5 08 (3 2)	157 79 (100 0)
8	Madras	10 71 (8 1)	160 78 (14 1)	25 18 (6 9)	69 79 (19 2)	54 66 (15 0)	23 27 (6 4)	364 42 (92 5)	29 48 (7 5)	393 90 (100 0)
9	Maharashtra	98 5 (6 4)	859 66 (56 2)	131 22 (8 6)	221 39 (14 5)	135 81 (8 9)	82 35 (5 4)	1,528 48 (78 9)	407 70 (21 1)	1,936 18 (100 0)
10	Mysore	13 63 (8 8)	89 25 (57 7)	12 05 (7 8)	5 97 (3 9)	33 81 (21 8)	—	154 71 (97 7)	3 70 (2 3)	158 41 (100 0)
11	Orissa	—	—	—	—	—	—	—	—	—
12	Punjab	—	—	—	—	—	—	—	—	—
13	Rajasthan	—	—	—	—	—	—	—	—	—
14	Uttar Pradesh	37 33 (8 1)	178 46 (38 7)	35 08 (7 6)	72 24 (15 7)	38 11 (8 3)	100 36 (21 6)	461 58 (91 3)	43 86 (8 7)	505 44 (100 0)
15	West Bengal	211 75 (31 5)	183 29 (27 2)	83 41 (12 4)	37 17 (5 5)	20 93 (3 1)	136 22 (20 3)	672 77 (93 0)	50 40 (7 0)	723 17 (100 0)
16	Delhi	62 33 (8 2)	422 66 (55 4)	42 18 (5 5)	181 48 (23 8)	33 14 (4 3)	20 59 (2 8)	762 38 (86 6)	118 21 (13 4)	880 59 (100 0)
	All India	561 79 (12 3)	2,165 58 (47 5)	372 91 (8 2)	682 42 (15 0)	389 55 (8 5)	390 83 (8 5)	4,563 08 (86 0)	741 05 (14 0)	5,304 13 (100 0)

Sl No	States	Municipalities									Total Revenue Expendi- ture
		General Admn & Coll of Revenues	Public Health	Public Safety & Conveni- ence	Education	Public Works	Miscella- neous	Total Ordinary Expendi- ture	Repayment of Loans		
1	2	12	13	14	15	16	17	18	19	20	
1	Andhra Pradesh	32 68 (8 9)	157 02 (43 3)	25 47 (6 9)	106 35 (29 2)	37 03 (10 2)	4 51 (1 5)	363 06 (97 3)	9 86 (2 7)	372 92 (100 0)	
2	Assam	5 89 (12 8)	25 87 (56 3)	3 37 (7 3)	1 40 (3 1)	2 62 (5 7)	6 78 (14 8)	45 93 (97 4)	1 21 (2 6)	47 14 (100 0)	
3	Bihar	13 36 (8 3)	55 59 (34 6)	8 30 (5 2)	46 99 (29 2)	14 86 (9 2)	21 76 (13 5)	160 86 (96 5)	5 89 (3 5)	166 75 (100 0)	
4	Gujarat	63 81 (8 7)	155 37 (21 2)	55 29 (7 5)	21 10 (2 9)	348 72 (47 5)	89 60 (12 2)	733 89 (94 6)	41 65 (5 4)	775 54 (100 0)	
5	Jammu & Kashmir	4 98 (16 5)	12 79 (42 3)	3 29 (10 9)	—	8 42 (27 9)	0 74 (2 4)	30 22 (82 2)	6 88 (17 8)	37 10 (100 0)	
6	Kerala	15 12 (12 3)	41 94 (34 0)	32 43 (26 3)	0 83 (0 7)	17 69 (14 3)	15 32 (12 4)	123 33 (95 6)	5 74 (4 4)	129 07 (100 0)	
7	Madhya Pradesh	34 78 (9 0)	96 46 (24 9)	46 33 (11 9)	76 73 (19 8)	36 92 (9 4)	96 84 (25 0)	388 06 (99 5)	2 12 (0 5)	390 18 (100 0)	
8	Madras	67 15 (11 4)	229 24 (38 8)	91 82 (15 6)	126 07 (21 4)	51 91 (8 9)	23 94 (4 0)	590 13 (92 8)	45 70 (7 2)	635 83 (100 0)	
9	Maharashtra	—	231 18 (33 4)	50 89 (7 4)	143 34 (20 7)	—	265 99 (38 5)	691 40 (97 9)	14 63 (2 1)	706 03 (100 0)	
10	Mysore	—	193 44 (53 2)	19 87 (5 5)	60 90 (16 7)	—	89 60 (24 6)	363 81 (91 0)	35 77 (9 0)	399 58 (100 0)	
11	Orissa	5 86 (8 8)	24 17 (36 7)	6 79 (10 3)	7 95 (12 1)	15 72 (23 9)	5 40 (8 2)	65 89 (99 2)	0 56 (0 8)	66 45 (100 0)	
12	Punjab	152 05 (24 4)	248 70 (39 9)	112 55 (18 0)	54 04 (8 6)	56 06 (9 0)	0 51 (0 1)	623 94 (97 3)	17 34 (2 7)	641 28 (100 0)	
13	Rajasthan	49 12 (24 9)	91 77 (46 4)	22 83 (11 5)	6 85 (3 3)	10 77 (5 4)	16 67 (8 5)	197 74 (98 4)	3 29 (1 6)	201 03 (100 0)	
14	Uttar Pradesh	127 94 (18 0)	59 50 (8 4)	218 28 (30 7)	137 84 (19 4)	77 70 (10 9)	89 96 (12 6)	711 22 (95 4)	34 37 (4 6)	745 59 (100 0)	
15	West Bengal	41 93 (12 3)	175 69 (51 6)	29 46 (8 7)	23 37 (6 9)	41 69 (12 2)	28 43 (8 3)	310 57 (99 0)	3 46 (1 0)	344 03 (100 0)	
16	Delhi	32 32 (23 8)	62 55 (46 2)	1 97 (1 5)	20 20 (15 0)	11 53 (8 5)	6 19 (5 0)	134 76 (87 0)	20 29 (13 0)	155 05 (100 0)	
All India		646 99 (11 6)	1,861 28 (33 4)	728 94 (13 1)	833 69 (15 0)	731 64 (13 2)	762 27 (13 7)	5,564 81 (95 7)	248 76 (4 3)	5,813 57 (100 0)	

Appendix V-A—Contd.

Sl. No.	State	Notified/Town Area Committees									
		General Admin. & Coll. of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure	
1	2	21	22	23	24	25	26	27	28	29	
1	Andhra Pradesh	3 52 (29 1)	6 55 (50 1)	1 21 (9 7)	—	0 92 (7 1)	0 62 (4 0)	13 12 (96 4)	0 54 (3 6)	13 66 (100 0)	
2	Assam	1 42 (25 0)	2 62 (16 1)	0 12 (2 1)	0 12 (2 1)	0 76 (13 4)	0 64 (11 3)	5 68 (98 6)	0 08 (1 4)	5 76 (100 0)	
3	Bihar	4 16 (11 8)	10 04 (35 7)	1 30 (4 6)	8 59 (30 5)	1 86 (6 6)	2 21 (7 8)	28 16 (99 3)	0 21 (0 7)	28 37 (100 0)	
4	Coimbatore	—	—	—	—	—	—	—	—	—	
5	Madras & Coimbatore	2 72 (10 0)	1 66 (21 4)	0 77 (11 3)	0 09 (1 5)	1 48 (21 8)	0 07 (1 0)	6 79 (98 1)	0 13 (1 9)	6 92 (100 0)	
6	Kerala	—	—	—	—	—	—	—	—	—	
7	Madhya Pradesh	—	—	—	—	—	—	—	—	—	
8	Madras	1 01 (22 7)	1 54 (31 7)	0 31 (7 0)	1 26 (28 4)	0 15 (3 4)	3 72 (100 0)	3 72 (100 0)	0 26 (5 5)	4 70 (100 0)	
9	Madhya Pradesh	—	—	—	—	—	—	—	—	—	
10	Mysore	5 32 (11 1)	14 76 (39 2)	2 48 (6 5)	5 18 (13 8)	6 40 (17 0)	3 64 (9 4)	37 78 (99 1)	0 33 (0 9)	38 11 (107 0)	
11	Orissa	1 73 (12 2)	3 32 (23 5)	1 87 (13 2)	1 13 (8 0)	2 36 (16 7)	3 73 (26 4)	14 14 (98 0)	0 29 (0 2)	14 43 (100 0)	
12	Punjab	—	—	—	—	—	7 40 (100 0)	7 40 (100 0)	—	7 40 (100 0)	
13	Rajasthan	—	—	—	—	—	—	—	—	—	
14	Uttar Pradesh	7 79 (15 0)	19 21 (37 0)	15 06 (29 0)	—	—	9 87 (19 0)	51 93 (99 6)	0 21 (0 4)	52 14 (100 0)	
15	West Bengal	0 95 (68 4)	0 01 (0 7)	0 04 (2 9)	0 02 (1 4)	0 36 (25 9)	0 01 (0 7)	1 39 (100 0)	—	1 39 (100 0)	
16	Delhi	—	—	—	—	—	—	—	—	—	
All India		28 92 (16 6)	59 71 (34 2)	23 16 (13 3)	16 39 (9 4)	14 29 (8 2)	32 08 (18 3)	174 55 (98 8)	2 05 (1 2)	176 60 (100 0)	

Figures in bracket denote percentages

Figures in bracket denote percentages

Appendix V-A—*Concl'd*

Sl. No.	States	Total										Total Revenue Expenditure
		General Admin & Coll of Revenues	Public Health	Public Safety & Convencs	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans			
1	2	30	31	32	33	34	35	36	37	38		
1	Andhra Pradesh	76 97 (15 9)	204 52 (42 5)	35 48 (7 3)	106 64 (24 1)	51 94 (10 7)	6 17 (0 2)	481 72 (97 8)	10 40 (2 2)	492 12 (100 0)		
2	Assam	7 31 (14 2)	28 49 (55 2)	3 49 (6 8)	1 52 (2 9)	3 38 (6 5)	7 42 (14 4)	51 61 (97 6)	1 29 (2 4)	52 90 (100 0)		
3	Bihar	19 35 (7 7)	99 35 (39 4)	10 21 (4 1)	62 67 (24 8)	22 41 (8 9)	38 41 (15 1)	252 40 (97 6)	6 10 (2 4)	258 50 (100 0)		
4	Gujarat	104 51 (10 3)	275 06 (27 2)	78 68 (7 8)	84 49 (8 3)	378 18 (37 3)	91 90 (9 1)	1,012 82 (89 1)	123 56 (10 9)	1,136 38 (100 0)		
5	Jammu & Kashmir	7 70 (20 8)	14 45 (39 0)	4 06 (11 0)	0 09 (0 2)	9 90 (26 8)	0 81 (2 2)	37 01 (84 1)	7 01 (15 9)	44 02 (100 0)		
6	Kerala	17 98 (12 7)	50 95 (36 0)	34 72 (24 5)	0 94 (0 7)	20 56 (14 5)	16 36 (11 6)	141 51 (95 6)	6 45 (4 4)	147 96 (100 0)		
7	Madhya Pradesh	56 88 (10 4)	164 57 (30 2)	55 03 (10 1)	100 23 (18 4)	58 00 (10 7)	109 78 (20 2)	544 49 (98 7)	7 20 (1 3)	551 69 (100 0)		
8	Madras	98 90 (10 3)	391 56 (40 8)	117 31 (12 2)	197 12 (20 6)	106 72 (11 1)	47 38 (4 9)	958 99 (92 7)	75 44 (7 3)	1,034 43 (100 0)		
9	Mahrashtra	98 05 (4 4)	1,090 84 (49 1)	182 11 (8 2)	364 73 (16 4)	135 81 (6 1)	348 34 (15 7)	2219 88 (84 0)	422 33 (16 0)	2,642 21 (100 0)		
10	Myororo	18 95 (3 4)	297 45 (53 5)	34 40 (6 2)	72 05 (13 0)	40 21 (7 2)	93 24 (16 7)	556 30 (93 3)	39 80 (6 7)	596 10 (100 0)		
11	Orissa	7 59 (9 6)	27 49 (34 3)	8 66 (10 3)	9 08 (11 3)	18 08 (22 6)	9 13 (11 4)	80 03 (98 9)	0 85 (1 1)	80 88 (100 0)		
12	Punjab	152 05 (24 1)	248 70 (39 4)	112 55 (17 8)	54 04 (8 5)	56 06 (8 9)	7 94 (1 3)	631 34 (97 3)	17 34 (2 7)	648 68 (100 0)		
13	Rajasthan	49 12 (24 9)	91 77 (46 4)	22 83 (11 5)	6 58 (3 3)	10 77 (5 4)	16 67 (8 5)	197 74 (98 4)	3 29 (1 6)	201 03 (100 0)		
14	Uttar Pradesh	173 06 (14 1)	257 17 (21 0)	268 42 (21 9)	210 08 (17 2)	115 81 (9 5)	200 19 (16 3)	1,224 73 (94 0)	78 44 (6 0)	1,303 17 (100 0)		
15	West Bengal	254 63 (25 1)	358 99 (35 4)	112 91 (11 1)	60 56 (6 0)	62 98 (6 2)	164 66 (16 2)	1,014 73 (95 0)	53 86 (5 0)	1,068 59 (100 0)		
16	Delhi	94 65 (10 6)	485 21 (54 1)	44 15 (4 9)	201 68 (22 4)	44 67 (5 0)	26 78 (3 0)	897 14 (86 6)	138 50 (13 4)	1,035 64 (100 0)		
	All India	1,237 70 (12 0)	4086 57 (39 9)	1,125 01 (10 9)	1,532 50 (14 9)	1,135 48 (11 0)	1185 18 (11 5)	10,302 44 (91 2)	991 86 (8 8)	11,294 30 (100 0)		

Figures in bracket denote percentages

APPENDIX V-B

Classwise Estimated Break-up of Revenue Expenditure of Municipalities in Each State During the Year 1960-61
(Rs in lakhs)

Class I

Sr No	States	General Admin & Coll of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure
		3	4	5	6	7	8	9	10	11
1	2									
1	Andhra Pradesh	11 04 (6 8)	79 34 (49 1)	10 49 (6 5)	40 99 (25 4)	17 13 (10 6)	2 69 (1 6)	161 68 (98 2)	2 93 (1 8)	164 61 (100 0)
2	Assam	0 80 (10 2)	5 90 (75 1)	0 76 (3 3)	0 17 (2 2)	0 38 (4 8)	0 35 (4 4)	7 86 (98 7)	0 10 (1 3)	7 96 (100 0)
3	Bihar	3 51 (5 7)	21 78 (34 9)	2 97 (4 8)	19 07 (30 5)	5 98 (9 6)	9 12 (14 6)	62 46 (99 8)	0 10 (0 2)	62 56 (100 0)
4	Gujarat	13 23 (5 6)	50 33 (21 5)	22 53 (9 6)	1 81 (0 8)	128 33 (54 8)	17 96 (7 7)	234 19 (93 2)	17 13 (6 8)	251 32 (100 0)
5	Jammu & Kashmir	4 86 (16 5)	12 47 (42 3)	3 21 (10 9)	—	8 21 (27 9)	0 72 (2 4)	29 47 (82 2)	6 72 (17 8)	36 19 (100 0)
6	Kerala	4 03 (8 5)	16 10 (34 1)	13 11 (27 7)	0 08 (0 2)	7 08 (15 0)	6 92 (14 5)	47 28 (97 6)	1 18 (2 4)	48 46 (100 0)
7	Madhya Pradesh	6 96 (8 8)	26 13 (33 2)	5 01 (6 4)	24 84 (31 6)	13 44 (17 1)	2 31 (2 9)	78 69 (99 9)	0 09 (0 1)	78 78 (100 0)
8	Madras	23 11 (8 0)	111 67 (38 7)	66 94 (23 3)	46 51 (16 1)	27 51 (9 6)	12 51 (4 3)	288 25 (94 0)	18 47 (6 0)	306 72 (100 0)
9	Maharashtra	—	76 07 (38 4)	9 24 (4 7)	50 54 (25 5)	—	62 41 (31 4)	198 26 (99 2)	1 52 (0 8)	199 78 (100 0)
10	Mysore	—	60 71 (60 7)	5 42 (4 3)	18 33 (14 5)	—	25 83 (20 5)	126 06 (96 4)	4 74 (3 6)	130 80 (100 0)
11	Orissa	0 96 (5 3)	6 20 (34 0)	1 58 (8 7)	1 25 (6 9)	7 60 (41 8)	0 60 (3 3)	18 19 (99 9)	0 02 (0 1)	18 21 (100 0)
12	Punjab	37 77 (17 1)	70 90 (32 2)	81 78 (37 1)	16 08 (7 3)	13 79 (6 3)	—	220 32 (98 5)	3 34 (1 5)	223 66 (100 0)
13	Rajasthan	17 90 (17 3)	56 31 (54 3)	7 92 (7 6)	2 28 (2 2)	7 34 (7 1)	11 94 (11 5)	103 69 (98 8)	1 31 (1 2)	105 00 (100 0)
14	Uttar Pradesh	27 89 (12 6)	16 86 (7 5)	83 52 (37 5)	45 67 (20 6)	23 87 (10 8)	24 40 (11 0)	222 21 (94 8)	12 18 (5 2)	234 39 (100 0)
15	West Bengal	20 27 (12 8)	88 77 (56 2)	7 26 (4 6)	8 96 (5 7)	19 05 (12 1)	13 57 (8 6)	157 88 (99 4)	0 95 (0 6)	158 83 (100 0)
16	Delhi	32 32 (23 8)	62 55 (46 2)	1 97 (1 5)	20 20 (15 0)	11 53 (8 5)	6 19 (5 0)	134 76 (87 0)	20 29 (13 0)	155 05 (100 0)
All India		204 68 (9 8)	777 86 (37 2)	323 21 (15 5)	296 78 (14 2)	291 20 (13 9)	197 52 (9 4)	2,091 25 (95 8)	91 07 (4 2)	2,182 32 (100 0)

Appendix V-B—Contd

Sl No.	States	Class II										Total Revenue Expendi- ture
		General Admn & Coll of Revenues	Public Health	Public Safety & Conveni- ence	Education	Public Works	Miscella- neous	Total Ordinary Expendi- ture	Repayment of Loans			
										12	13	
1	2	12	13	14	15	16	17	18	19	20		
1	Andhan Pradesh	4 40 (8 6)	19 53 (38 2)	3 39 (6 6)	17 67 (34 6)	5 80 (11 3)	0 34 (0 7)	51 13 (97 1)	1 50 (2 9)	52 63 (100 0)		
2.	Assam	1 94 (15 1)	7 56 (59 0)	1 04 (8 1)	0 84 (6 6)	0 30 (2 3)	1 14 (8 9)	12 82 (99 9)	0 01 (0 1)	12 83 (100 0)		
3	Bihar	2 38 (5 7)	14 42 (34 9)	1 96 (4 8)	12 60 (30 5)	3 99 (9 6)	5 88 (14 6)	41 23 (89 2)	5 04 (10 8)	46 27 (100 0)		
4	Gujarat	8 85 (6 6)	35 85 (26 8)	7 26 (5 4)	2 55 (1 9)	61 77 (46 4)	17 31 (12 9)	133 59 (99 9)	0 09 (0 1)	133 68 (100 0)		
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	—		
6.	Kerala	5 28 (12 5)	13 47 (31 9)	11 64 (27 6)	0 05 (0 1)	5 99 (14 2)	5 82 (13 7)	42 25 (96 4)	1 59 (3 6)	43 84 (100 0)		
7	Madhya Pradesh	6 73 (12 4)	13 23 (24 3)	3 55 (6 5)	11 60 (21 3)	5 56 (10 2)	13 79 (25 3)	54 46 (98 6)	0 75 (1 4)	55 21 (100 0)		
8	Madras	21 54 (12 9)	63 70 (38 0)	16 34 (9 8)	46 46 (27 7)	13 33 (8 0)	6 13 (3 6)	167 50 (91 8)	14 98 (8 2)	182 48 (100 0)		
9	Maharashtra	—	43 64 (38 9)	6 68 (6 0)	22 92 (20 4)	—	39 00 (34 7)	112 24 (97 5)	2 87 (2 5)	115 11 (100 0)		
10.	Mysore	—	38 18 (46 9)	4 66 (5 7)	23 17 (28 5)	—	15 41 (18 9)	81 42 (90 3)	8 79 (9 7)	90 21 (100 0)		
11.	Orissa	1 43 (8 0)	7 34 (41 0)	2 53 (14 2)	3 34 (18 7)	1 19 (6 5)	2 08 (11 6)	17 91 (100 0)	—	17 91 (100 0)		
12.	Punjab	27 86 (27 6)	45 06 (44 6)	6 36 (6 3)	10 23 (10 1)	11 41 (11 4)	—	100 92 (97 0)	3 15 (3 0)	104 07 (100 0)		
13.	Rajasthan	7 69 (60 3)	1 24 (9 7)	1 82 (14 3)	0 86 (6 7)	0 86 (6 7)	0 29 (2 3)	12 76 (89 9)	1 43 (10 1)	14 19 (100 0)		
14	Uttar Pradesh	17 94 (13 0)	13 07 (9 4)	47 33 (34 4)	28 85 (21 0)	7 94 (5 8)	22 54 (16 4)	137 67 (97 5)	3 52 (2 5)	141 19 (100 0)		
15.	West Bengal	8 37 (11 6)	40 41 (56 1)	4 42 (6 2)	3 62 (5 0)	9 55 (13 3)	5 62 (7 8)	71 99 (98 8)	0 90 (1 2)	72 89 (100 0)		
16	Delhi	—	—	—	—	—	—	—	—	—		
All India		114 41 (11 0)	356 70 (34 4)	118 98 (11 5)	184 76 (17 8)	127 69 (12 2)	135 35 (13 1)	1,037 89 (95 9)	44 62 (4 1)	1,082 51 (100 0)		

Appendix V-B—Contd

		Class III								
		General Admin. & Coll. of Revenue	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure
1	2	21	22	23	24	25	26	27	28	29
1	Andhra Pradesh	14 66 (10 6)	53 77 (38 8)	10 34 (7 5)	46 36 (33 5)	11 98 (8 7)	1 35 (0 9)	138 46 (96 6)	4 81 (3 4)	143 27 (100 0)
2	Assam	2 56 (11 9)	10 21 (47 1)	1 86 (8 6)	0 37 (1 7)	1 57 (7 3)	4 99 (23 1)	21 56 (95 1)	1 10 (4 9)	22 66 (100 0)
3	Bihar	5 22 (12 8)	14 67 (35 8)	2 07 (5 0)	10 56 (25 7)	3 84 (9 4)	4 65 (11 3)	41 01 (93 8)	0 45 (6 2)	41 46 (100 0)
4	Gujarat	21 96 (10 1)	47 76 (19 7)	16 05 (6 6)	7 58 (3 1)	106 29 (43 9)	39 64 (16 3)	242 28 (92 9)	18 56 (7 1)	260 84 (100 0)
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	—
6	Kerala	4 77 (16 6)	11 00 (38 3)	6 91 (24 1)	0 56 (2 0)	3 30 (11 5)	2 16 (7 5)	28 70 (92 2)	2 44 (7 8)	31 14 (100 0)
7	Madhya Pradesh	11 98 (10 6)	32 64 (28 9)	12 04 (10 7)	20 60 (18 2)	8 68 (7 7)	27 02 (23 9)	112 96 (99 4)	0 73 (0 6)	113 69 (100 0)
8	Madras	20 82 (16 4)	51 31 (40 4)	8 02 (6 3)	31 00 (24 4)	10 82 (8 5)	5 01 (4 0)	126 98 (91 5)	11 82 (8 5)	138 80 (100 0)
9	Maharashtra	—	61 60 (30 7)	14 33 (7 1)	42 10 (21 0)	—	82 72 (41 2)	200 75 (98 1)	3 81 (1 9)	204 56 (100 0)
10	Mysore	—	37 80 (55 5)	4 10 (6 0)	9 48 (13 9)	—	16 75 (24 6)	68 13 (87 1)	10 05 (12 9)	78 18 (100 0)
11	Orissa	2 09 (11 3)	6 78 (36 4)	1 64 (8 8)	2 51 (13 4)	3 68 (20 0)	1 89 (10 1)	18 59 (98 2)	0 35 (0 8)	18 94 (100 0)
12	Punjab	41 56 (24 1)	81 70 (47 4)	14 73 (8 6)	18 09 (10 5)	16 78 (9 4)	—	172 36 (96 6)	6 01 (3 4)	178 37 (100 0)
13	Rajasthan	7 35 (26 6)	12 14 (44 1)	4 15 (15 0)	1 89 (6 9)	1 05 (3 8)	1 00 (3 6)	27 58 (99 7)	0 08 (0 3)	27 66 (100 0)
14	Uttar Pradesh	54 07 (29 4)	10 13 (5 6)	45 42 (24 7)	39 18 (21 3)	6 46 (3 5)	28 56 (15 5)	183 82 (93 5)	12 87 (6 5)	196 69 (100 0)
15	West Bengal	11 53 (11 6)	41 97 (42 3) ¹	16 88 (17 0) ¹	9 68 (9 7)	11 98 (12 0)	7 26 (7 4)	99 30 (98 5)	1 56 (1 5)	100 86 (100 0)
16	Delhi	—	—	—	—	—	—	—	—	—
All India		201 57 (13 6)	473 48 (31 9)	158 54 (10 7)	239 96 (16 3)	185 93 (12 5)	223 00 (15 0)	1,482 48 (95 2)	74 64 (4 8)	1,557 12 (100 0)

Appendix V-B—Contd

Sl. No.	State	Class IV								Total Revenue Expenditure
		General Admn & Coll of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	
1	2	30	31	32	33	34	35	36	37	38
1	Andhra Pradesh	2 42 (22 6)	4 08 (38 1)	1 20 (11 3)	0 79 (7 4)	2 08 (19 4)	0 13 (1 2)	10 70 (94 6)	0 60 (5 4)	11 30 (100 0)
2	Assam	0 41 (15 6)	1 43 (54 4)	0 18 (6 8)	0 02 (0 8)	0 32 (12 2)	0 27 (10 2)	2 63 (100 0)	—	2 63 (100 0)
3	Bihar	1 96 (13 8)	4 62 (32 5)	0 62 (4 3)	4 20 (29 6)	1 03 (7 2)	1 79 (12 6)	14 22 (99 0)	0 14 (1 0)	14 36 (100 0)
4	Gujarat	11 69 (13 9)	13 78 (16 4)	5 14 (6 1)	6 20 (7 4)	37 13 (44 4)	9 91 (11 8)	83 85 (93 9)	5 43 (6 1)	89 28 (100 0)
5	Jammu & Kashmir	0 12 (16 5)	0 32 (42 3)	0 08 (10 9)	—	0 21 (27 9)	0 02 (2 4)	0 75 (82 2)	0 16 (17 8)	0 91 (100 0)
6	Kerala	1 04 (20 4)	1 37 (26 9)	0 77 (15 1)	0 14 (2 7)	1 36 (26 7)	0 42 (8 2)	5 10 (90 6)	0 53 (9 4)	5 63 (100 0)
7	Madhya Pradesh	6 19 (7 4)	14 41 (17 3)	11 76 (14 2)	14 27 (17 2)	5 76 (6 9)	30 71 (37 0)	83 10 (94 4)	0 52 (0 6)	83 62 (100 0)
8	Madras	1 68 (22 7)	2 56 (34 6)	0 52 (7 0)	2 10 (28 4)	0 25 (3 4)	0 29 (3 9)	7 40 (94 5)	0 43 (5 5)	7 83 (100 0)
9	Maharashtra	—	36 04 (26 0)	16 10 (11 6)	21 86 (15 8)	—	64 64 (46 6)	138 64 (95 8)	6 09 (4 2)	144 73 (100 0)
10	Mysore	—	24 43 (43 1)	3 59 (6 3)	7 50 (13 2)	—	21 19 (37 4)	56 71 (85 7)	9 43 (14 3)	66 14 (100 0)
11	Orissa	1 13 (11 3)	3 36 (33 7)	0 98 (9 8)	0 85 (8 5)	2 85 (28 6)	0 81 (8 1)	9 98 (98 1)	0 19 (1 9)	10 17 (100 0)
12	Punjab	20 98 (32 4)	27 48 (42 5)	40 06 (6 3)	4 35 (6 7)	7 35 (11 4)	0 51 (0 7)	64 73 (94 7)	3 65 (5 3)	68 38 (100 0)
13	Rajasthan	10 00 (30 3)	14 00 (42 4)	5 00 (15 2)	1 18 (3 6)	0 90 (2 7)	1 91 (5 8)	32 99 (98 9)	0 36 (1 1)	33 35 (100 0)
14	Uttar Pradesh	24 46 (22 0)	18 19 (16 3)	32 11 (28 8)	22 44 (20 2)	2 27 (2 0)	11 87 (10 7)	111 34 (95 6)	5 07 (4 4)	116 41 (100 0)
15	West Bengal	1 36 (14 8)	3 80 (41 2)	0 82 (8 9)	0 77 (8 4)	0 85 (9 2)	1 62 (17 5)	9 22 (99 5)	0 05 (0 5)	9 27 (100 0)
16	Delhi	—	—	—	—	—	—	—	—	—
All India		83 44 (13 2)	169.87 (26 9)	82 93 (13 1)	86 67 (13 7)	62 36 (9 9)	146 09 (23 2)	631 36 (95 0)	32 65 (5 0)	664 01 (100 0)

Appendix V-B—Contd.

Sl. No.	States	Class V								
		General Admin. & Coll. of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans	Total Revenue Expenditure
1	2	39	40	41	42	43	44	45	46	47
1	Andhra Pradesh	0 16 (11 7)	0 30 (27 5)	0 05 (4 6)	0 54 (49 5)	0 04 (3 7)	—	1 09 (98 2)	0 02 (1 8)	1 11 (100 0)
2	Assam	0 14 (15 7)	0 68 (76 4)	0 01 (1 1)	—	0 04 (4 5)	0 02 (2 3)	0 89 (100 0)	—	0 89 (100 0)
3	Bihar	0 26 (13 0)	0 10 (5 0)	0 68 (35 6)	0 56 (28 5)	0 02 (0 9)	0 32 (17 0)	1 94 (97 6)	0 16 (2 4)	2 10 (100 0)
4	Gujarat	4 60 (12 8)	6 37 (17 8)	4 03 (11 2)	2 78 (7 8)	13 88 (38 7)	4 19 (11 7)	35 85 (98 8)	0 44 (1 2)	36 29 (100 0)
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	—
6	Kerala	—	—	—	—	—	—	—	—	—
7	Madhya Pradesh	2 87 (5 4)	9 39 (17 7)	13 41 (25 3)	5 42 (10 2)	3 33 (6 2)	18 67 (35 2)	53 09 (99 9)	0 03 (0 1)	53 12 (100 0)
8	Madras	—	—	—	—	—	—	—	—	—
9	Maharashtra	—	9 02 (30 5)	2 95 (10 0)	5 62 (19 0)	—	11 99 (40 5)	29 58 (98 9)	0 32 (1 1)	29 90 (100 0)
10	Mysore	—	13 46 (52 7)	1 73 (6 8)	2 08 (8 2)	—	8 25 (32 3)	25 52 (94 1)	1 60 (5 9)	27 12 (100 0)
11	Orissa	0 25 (20 5)	0 49 (40 3)	0 06 (4 9)	—	0 40 (32 7)	0 02 (1 6)	1 22 (100 0)	—	1 22 (100 0)
12	Punjab	15 51 (37 5)	17 28 (41 8)	3 06 (7 4)	2 78 (6 7)	2 64 (6 4)	0 03 (0 2)	41 30 (98 3)	0 71 (1 7)	42 01 (100 0)
13	Rajasthan	5 48 (29 1)	7 48 (39 7)	3 60 (19 1)	0 34 (1 8)	0 57 (3 0)	1 39 (7 3)	18 86 (99 4)	0 11 (0 6)	18 97 (100 0)
14	Uttar Pradesh	3 58 (6 4)	1 25 (2 2)	9 90 (17 6)	1 70 (3 0)	37 16 (66 2)	2 59 (4 6)	56 18 (98 7)	0 73 (1 3)	56 91 (100 0)
15	West Bengal	0 36 (18 7)	0 69 (35 8)	0 05 (2 6)	0 32 (16 5)	0 22 (11 4)	0 29 (15 0)	1 93 (100 0)	—	1 93 (100 0)
16	D.D.II	—	—	—	—	—	—	—	—	—
All India		33 21 (12 4)	66 51 (24 9)	39 53 (14 8)	22 14 (8 2)	58 30 (21 8)	47 76 (17 9)	267 45 (98 5)	4 12 (1 5)	271 57 (100 0)

Appendix V B—Contd

Sl No	States	Class VI										Total Revenue Expenditure
		General Admin & Coll of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure	Repayment of Loans			
1	2	48	49	50	51	52	53	54	55	56		56
1.	Andhra Pradesh	—	—	—	—	—	—	—	—	—	—	—
2.	Assam	0 01 (23 5)	0 09 (52 9)	0 02 (11 8)	—	0 01 (5 9)	0 01 (5 9)	0 17 (100 0)	—	—	—	0 17 (100 0)
3.	Bihar	—	—	—	—	—	—	—	—	—	—	—
4.	Gujarat	0 48 (11 6)	1 28 (31 0)	0 28 (6 8)	0 18 (4 4)	1 32 (31 9)	0 59 (11 3)	1 13 (100 0)	—	—	—	4 13 (100 0)
5.	Jammu & Kashmir	—	—	—	—	—	—	—	—	—	—	—
6.	Kerala	—	—	—	—	—	—	—	—	—	—	—
7.	Madhya Pradesh	0 05 (0 9)	0 66 (11 5)	0 56 (9 7)	—	0 15 (2 6)	1 31 (75 3)	5 76 (100 0)	—	—	—	5 76 (100 0)
8.	Madras	—	—	—	—	—	—	—	—	—	—	—
9.	Maharashtra	—	1 81 (10 3)	1 59 (13 3)	0 30 (2 6)	—	5 23 (13 8)	11 93 (99 8)	0 02 (0 2)	—	—	11 95 (100 0)
10.	Myore	—	1 09 (51 8)	0 17 (6 2)	0 31 (5 7)	—	2 17 (36 3)	5 97 (83 7)	1 16 (16 3)	—	—	7 13 (100 0)
11.	Orissa	—	—	—	—	—	—	—	—	—	—	—
12.	Punjab	8 37 (34 3)	6 28 (25 9)	2 56 (10 6)	2 51 (10 3)	1 59 (18 9)	—	21 31 (98 1)	0 18 (1 9)	—	—	21 79 (100 0)
13.	Rajasthan	0 70 (37 6)	0 60 (32 3)	0 34 (18 3)	0 03 (1 6)	0 05 (2 7)	0 11 (7 5)	1 86 (100 0)	—	—	—	1 86 (100 0)
14.	Uttar Pradesh	—	—	—	—	—	—	—	—	—	—	—
15.	West Bengal	0 04 (16 0)	0 05 (20 0)	0 03 (12 0)	0 02 (8 0)	0 04 (16 0)	0 07 (28 0)	0 25 (100 0)	—	—	—	0 25 (100 0)
16.	Delhi	—	—	—	—	—	—	—	—	—	—	—
	All India	9 68 (17 8)	16 86 (31 0)	5 75 (10 6)	7 18 (6 2)	6 16 (11 3)	12 55 (23 1)	51 38 (97 0)	1 66 (3 0)	—	—	56 04 (100 0)

Appendix V-B—Concl'd

Sl. No.	States	Total							Total Revenue expenditure	
		General Admin. & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure		
		57	58	59	60	61	62	63	64	65
1	2									
1	Andhra Pradesh	32 68 (8 9)	157 02 (43 3)	25 47 (6 9)	106 35 (29 2)	37 03 (10 2)	4 51 (1 5)	363 06 (97 3)	9 86 (2 7)	372 92 (100 0)
2	Assam	5 89 (12 8)	25 87 (56 3)	3 37 (7 3)	1 40 (3 1)	2 62 (5 7)	6 78 (14 8)	45 93 (97 4)	1 21 (2 6)	47 14 (100 0)
3	Bihar	13 36 (12 8)	55 59 (34 6)	8 30 (5 2)	46 99 (29 2)	14 86 (9 2)	21 76 (13 5)	160 86 (96 5)	5 89 (3 5)	166 75 (100 0)
4	Gujarat	63 81 (8 7)	155 37 (21 2)	55 29 (7 5)	21 10 (2 9)	348 72 (47 5)	89 60 (12 2)	733 89 (94 6)	41 65 (5 4)	775 54 (100 0)
5	Jammu & Kashmir	4 98 (16 5)	12 79 (42 3)	3 29 (10 9)	—	8 42 (27 9)	0 74 (2 4)	30 22 (82 2)	6 88 (17 8)	37 10 (100 0)
6	Kerala	15 12 (12 3)	41 94 (34 0)	32 43 (26 3)	0 83 (0 7)	17 69 (14 3)	15 32 (12 4)	123 33 (95 6)	5 74 (4 4)	129 07 (100 0)
7	Madhya Pradesh	34 78 (9 0)	96 46 (24 9)	46 33 (11 9)	76 73 (19 8)	36 92 (9 4)	96 84 (25 0)	388 06 (99 5)	2 12 (0 5)	390 18 (100 0)
8	Madras	67 15 (11 4)	229 24 (38 8)	91 82 (15 6)	126 07 (21 4)	51 91 (8 8)	23 94 (4 0)	590 13 (92 8)	45 70 (7 2)	635 83 (100 0)
9	Madhya Pradesh	—	231 18 (33 4)	50 89 (7 4)	143 34 (20 7)	—	265 99 (38 5)	691 40 (97 9)	14 63 (2 1)	706 03 (100 0)
10	Mysore	—	193 44 (53 2)	19 87 (5 5)	60 00 (16 7)	—	89 60 (24 6)	363 81 (91 0)	35 77 (9 0)	399 58 (100 0)
11	Orissa	5 86 (8 8)	24 17 (36 7)	6 79 (10 3)	7 95 (12 1)	15 72 (23 9)	5 40 (8 2)	65 89 (99 2)	0 56 (0 8)	66 45 (100 0)
12	Punjab	152 05 (24 4)	248 70 (39 9)	112 55 (18 0)	54 04 (8 6)	56 06 (9 0)	0 54 (0 1)	623 94 (97 3)	17 34 (2 7)	641 28 (100 0)
13	Rajasthan	49 12 (24 9)	91 77 (46 4)	22 83 (11 5)	6 58 (11 5)	10 77 (5 4)	16 67 (8 5)	197 74 (98 4)	3 29 (1 6)	201 03 (100 0)
14	Uttar Pradesh	127 94 (18 0)	59 50 (8 4)	218 28 (30 7)	137 84 (19 4)	77 70 (10 9)	89 96 (12 6)	711 22 (95 4)	34 37 (4 6)	745 59 (100 0)
15	West Bengal	41 93 (12 3)	175 69 (51 6)	29 46 (8 7)	23 37 (6 9)	41 69 (12 2)	28 43 (8 3)	340 57 (99 0)	3 46 (1 0)	344 03 (100 0)
16	Delhi	32 32 (23 8)	62 55 (46 2)	1 97 (1 5)	20 20 (15 0)	11 53 (8 5)	6 19 (5 0)	134 76 (87 0)	20 29 (13 0)	155 05 (100 0)
All India		646 99 (11 6)	1,861 28 (33 4)	728 94 (13 1)	833 69 (15 0)	731 64 (13 2)	762 27 (13 7)	5,564 81 (95 7)	248 76 (4 3)	5,813 57 (100 0)

Figures in bracket denote percentages

APPENDIX VI-A

Per Capita Analysis of Revenue Structure of Urban Local Bodies in Each State During the Year 1960-61
(Amount in Rs.)

Sl. No	States	Corporations			Municipalities			Notified/Town Area Committees				Total	
		Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Ordinary Grants
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Andhra Pradesh	11 14	8 76	1 44	13 75	7 96	2 90	3 66	2 56	0 24	12 15	7 53	2 30
2	Assam	—	—	—	12 09	6 00	3 82	4 79	1 45	2 42	9 94	4 70	3 39
3	Bihar	21 24	8 85	9 93	11 88	6 23	4 08	4 02	1 77	1 61	10 86	5 34	4 10
4	Gujarat	35 97	29 63	2 25	17 02	10 70	2 13	—	—	—	21 34	15 01	2 15
5	Jammu & Kashmir	—	—	—	7 88	6 73	—	5 59	4 21	0 11	7 24	6 02	0 03
6	Kerala	7 83	5 09	0 93	9 13	4 80	1 29	—	—	—	8 94	4 85	1 23
7	Madhya Pradesh	15 75	12 05	1 42	12 83	8 73	2 07	1 06	—	—	12 93	9 08	1 57
8.	Madras	28 61	19 47	3 16	16 91	10 04	1 78	9 80	5 42	2 06	20 33	12 80	2 19
9	Maharashtra	37 30	30 63	0 64	16 94	10 68	3 05	—	—	—	27 21	20 74	1 84
10	Mysore	20 08	15 38	2 20	14 45	8 71	2 33	13 25	5 00	4 05	15 51	9 83	2 41
11	Orissa	—	—	—	9 52	4 10	4 01	3 95	1 54	1 65	7 25	3 04	3 05
12	Punjab	—	—	—	18 60	12 78	0 24	7 19	—	—	18 27	12 42	0 23
13.	Rajasthan	—	—	—	7 60	4 70	1 00	—	—	—	7 60	4 70	1 00
14	Uttar Pradesh	19 76	11 88	4 07	15 86	7 71	2 89	2 49	1 72	0 37	13 49	7 28	2 55
15.	West Bengal	25 71	16.17	3 64	7 98	5 61	1 40	4 53	1 85	0 89	15 12	9 86	2 29
16	Delhi	34 91	22 13	9 15	44 93	35.37	3 82	—	—	—	36 04	23 62	8 55
	Ali India	27.96	20 24	3 12	14 15	8 61	2 15	3 76	1 95	0 89	17 23	10 61	2 32

Appendix VI-B
Classwise Per Capita Analysis of Revenue Structure of Municipalities in Each State During the Year 1960-61
 (Amount in Rs.)

Sl. No.	States	Class I				Class II			Class III			Class IV			
		Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Andhra Pradesh	16 13	9 06	3 39	12 82	7 61	2 56	12 31	7 25	2 81	5 03	3 83	0 15		
2	Assam	12 66	7 47	4 35	11 00	7 54	2 71	13 21	5 10	4 24	10 05	5 41	2 97		
3	Bihar	9 64	4 32	3 61	9 31	4 23	4 06	18 27	11 72	4 40	6 99	2 32	3 79		
4	Gujarat	18 58	8 96	2 53	20 40	13 46	2 35	16 78	11 78	2 06	15 29	11 23	1 78		
5	Jammu & Kashmir	7 89	6 74	—	—	—	—	—	—	—	7 70	6 60	—		
6	Kerala	9 33	5 51	1 45	10 40	5 08	1 43	8 33	4 14	1 07	6 87	3 52	1 05		
7	Madhya Pradesh	19 58	14 06	2 13	14 84	10 80	1 83	11 46	7 50	2 16	11 56	7 80	2 12		
8	Madras	20 06	11 68	1 64	16 70	9 94	2 21	12 98	8 06	1 53	9 55	5 29	2 01		
9	Maharashtra	20 79	14 34	3 23	19 46	11 77	2 69	15 77	10 14	3 33	14 40	8 26	2 83		
10	Mysore	23 67	13 86	4 82	15 19	10 13	2 40	13 11	7 59	1 79	10 42	6 07	1 29		
11	Orissa	11 38	5 90	4 80	7 99	3 83	3 29	12 25	5 31	5 04	6 36	1 51	2 93		
12	Punjab	25 27	13 81	0 04	15 51	13 18	0 13	18 67	13 86	0 11	14 32	10 75	0 30		
13	Rajasthan	9 36	5 98	1 13	13 10	7 83	1 12	5 02	3 11	0 93	5 46	3 38	0 80		
14	Uttar Pradesh	14 22	7 79	2 38	15 17	6 24	3 55	14 03	7 47	2 69	17 92	9 42	3 43		
15	West Bengal	9 64	7 27	1 54	6 14	4 49	1 19	8 10	4 91	1 44	4 62	2 95	1 25		
16	Delhi	44 93	35 37	3 82	—	—	—	—	—	—	—	—	—		
All India		16 40	9 96	2 25	14 07	8 61	2 22	13 28	8 30	2 17	11 74	7 19	1 93		

Appendix V-IB—Contd

		Class V			Class VI			Total		
		Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Ordinary Grants	Ordinary Income	Tax Income	Ordinary Grants
1	2	15	16	17	18	19	20	21	22	23
1	Andhra Pradesh	7 50	3 30	3 00	—	—	—	13 75	7 96	2 90
2	Assam	7 44	1 22	4 56	10 50	1 50	7 75	12 09	6 00	3 82
3	Bihar	13 25	2 06	10 00	—	—	—	11 88	6 23	4 08
4	Chennai	10 53	6 98	1 19	7 90	5 86	0 93	17 02	10 70	2 13
5	Goa & Karhar	—	—	—	—	—	—	7 88	6 73	—
6	Kerala	—	—	—	—	—	—	9 13	4 80	1 29
7	Madhya Pradesh	9 12	5 81	2 05	6 52	4 21	1 41	12 83	8 73	2 07
8	Madras	—	—	—	—	—	—	16 91	10 04	1 78
9	Marharastra	9 95	5 25	2 54	19 18	9 74	6 62	16 94	10 68	3 05
10	Mysore	7 91	4 74	0 95	6 29	3 42	0 64	14 45	8 71	2 37
11	Orissa	8 07	0 79	2 86	—	—	—	9 52	4 10	4 01
12	Punjab	11 25	9 21	0 14	22 59	13 04	3 23	18 60	12 78	0 24
13	Rajasthan	6 51	3 52	0 96	8 53	3 93	0 80	7 60	4 70	1 00
14	Tamil Pradesh	94 20*	18 08	5 76	—	—	—	15 86	7 71	2 89
15	West Bengal	3 19	1 58	1 20	4 60	2 80	1 00	7 98	5 61	1 40
16	Delhi	—	—	—	—	—	—	44 93	35 37	3 82
	All India	11 17	6 01	1 66	13 46	7 59	2 43	14 15	8 61	2 15

*High figure because of Mussoorie

APPENDIX VII-A

Per Capita Analysis of Revenue Expenditure of Urban Local Bodies in Each State During the Year 1960-61
(Amount in Rs.)

Sl. No.	States	Corporations					Municipalities					
		Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	
1	2	3	4	5	6	7	8	9	10	11	12	
1	Andhra Pradesh	9.43	3.65	0.78	0.02	1.25	11.62	4.89	0.79	3.31	1.15	
2	Assam	—	—	—	—	—	8.84	4.85	0.63	0.26	0.49	
3	Bihar	17.11	9.26	0.16	1.94	1.55	8.54	2.84	0.42	2.40	0.76	
4	Gujarat	31.37	10.41	2.03	5.51	2.56	19.04	4.03	1.43	0.54	9.05	
5	Jammu & Kashmir	—	—	—	—	—	9.34	3.22	0.82	—	2.12	
6	Kerala	7.87	3.76	0.96	0.04	1.20	9.37	3.04	2.35	0.06	1.28	
7	Madhya Pradesh	15.92	6.87	0.87	2.37	2.12	13.11	3.24	1.55	2.58	1.24	
8	Madras	22.78	9.29	1.45	4.03	3.16	15.44	5.65	2.26	3.11	1.28	
9	Maharashtra	35.89	15.93	2.43	9.10	2.51	13.31	4.36	0.95	2.70	—	
10	Mysore	17.50	9.86	1.33	0.66	3.74	12.01	5.81	0.59	1.83	—	
11	Orissa	—	—	—	—	—	11.57	4.21	1.17	1.39	2.74	
12	Punjab	—	—	—	—	—	17.37	6.73	3.04	1.46	1.51	
13	Rajasthan	—	—	—	—	—	6.20	2.80	0.70	0.20	0.30	
14	Uttar Pradesh	17.92	6.33	1.23	2.56	1.35	14.16	1.13	4.14	2.61	1.47	
15	West Bengal	24.15	6.12	2.79	1.24	0.69	7.81	3.99	0.66	0.53	0.94	
16	Delhi	42.71	20.50	2.05	8.80	1.61	59.17	23.87	0.75	7.71	4.40	
All India		26.83	10.95	1.89	3.45	1.97	13.08	4.19	1.64	1.88	1.65	

Appendix VII-A—Concl'd.

Sl. No.	States	Notified/Town Area Committees										Total			
		Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	Public Health	Public Safety & Convenience	Education	Public Works
		13	14	15	16	17	18	19	20	21	22				
1	2														
1	Andhra Pradesh	2.91	1.39	0.25	—	0.19	10.26	4.26	0.73	2.22	1.08				
2	Assam	2.87	1.10	0.06	0.06	0.38	5.74	3.09	0.38	0.17	0.37				
3	Bihar	3.18	1.19	0.15	1.02	0.22	8.20	3.11	0.32	1.98	0.71				
4	Coorg	—	—	—	—	—	22.71	5.51	1.57	1.68	7.55				
5	Jammu & Kashmir	4.46	1.07	0.49	0.05	0.95	7.97	2.61	0.73	0.05	1.79				
6	Kerala	—	—	—	—	—	9.15	3.15	2.14	0.05	1.27				
7	Madhya Pradesh	1.78	—	—	—	—	13.22	3.94	1.31	2.40	1.38				
8	Madras	10.11	3.42	0.68	2.80	0.33	17.75	6.72	2.01	3.38	1.83				
9	Madras (Madr.)	—	—	—	—	—	24.70	10.19	1.70	3.40	1.26				
10	Mysore	11.85	5.36	0.90	1.88	2.32	13.23	6.60	0.76	1.60	0.89				
11	Orissa	3.66	0.84	0.47	0.29	0.60	8.35	2.89	0.89	0.94	1.87				
12	Punjab	6.91	—	—	—	—	17.07	6.54	2.96	1.42	1.47				
13	Rajasthan	—	—	—	—	—	6.20	2.80	0.70	0.20	0.30				
14	Uttar Pradesh	1.89	0.69	0.54	—	—	12.03	2.36	2.47	1.93	1.06				
15	West Bengal	1.96	0.03	0.14	0.07	1.28	14.39	4.83	1.51	0.82	0.84				
16	Delhi	—	—	—	—	—	44.56	20.88	1.90	8.68	1.92				
..	All India	3.23	1.09	0.42	0.30	0.26	16.20	5.86	1.61	2.19	1.62				

APPENDIX VII-B

Classwise Per Capita Analysis of Revenue Expenditure of Municipalities in Each State During the Year 1960-61

(Amount in Rs.)

Sl. No.	States	Class I					Class II					Public Works
		Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	Revenue Expenditure	Public Health	Public Safety & Convenience	Education		
1	2	3	4	5	6	7	8	9	10	11	12	
1	Andhra Pradesh	11 57	5 58	0 74	2 88	1 20	12 96	4 81	0 83	4 35	1 43	
2	Assam	7 88	5 84	0 26	0 17	0 38	9 87	5 82	0 80	0 65	0 23	
3	Bihar	9 94	3 46	0 47	3 03	0 95	9 31	2 90	0 39	2 54	0 80	
4	Gujarat	22 70	4 55	2 04	0 16	11 59	23 87	6 40	1 39	0 46	11 03	
5	Jammu & Kashmir	9 35	3 22	0 83	—	2 12	—	—	—	—	—	
6	Kerala	10 82	3 59	2 93	0 02	1 58	11 57	3 55	3 07	0 01	1 58	
7	Madhya Pradesh	16 80	5 57	1 07	5 30	2 87	13 63	3 27	0 87	2 86	1 37	
8	Madras	18 42	6 71	4 02	2 79	1 65	15 30	5 34	1 37	3 90	1 1	
9	Maharashtra	14 70	5 60	0 68	3 72	—	12 83	4 87	0 74	2 56	—	
10	Mysore	18 65	10 91	0 77	2 61	—	12 17	7 15	0 63	3 13	—	
11	Orissa	12 47	4 25	1 08	0 86	5 21	12 98	5 32	1 83	2 49	0 86	
12	Punjab	23 05	7 32	8 45	1 66	1 42	15 25	6 61	0 93	1 50	1 67	
13	Rajasthan	8 46	4 53	0 64	0 18	0 59	5 86	0 51	0 75	0 36	0 36	
14	Uttar Pradesh	12 25	0 88	4 36	2 39	1 25	12 79	1 18	4 29	2 61	0 72	
15	West Bengal	8 92	4 98	0 41	0 50	1 07	6 38	3 54	0 39	0 32	0 84	
16	Delhi	59 17	23 87	0 75	7 71	4 40	—	—	—	—	—	
All India		14 95	5 33	2 21	2 03	1 99	12 71	4 19	1 40	2 17	1 50	

Appendix VII-B—Contd.

Sl. No.	States	Class III					Class IV				
		Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	Revenue Expenditure	Public Works	Public Safety	Education	Public Works
		13	14	15	16	17	18	19	20	21	22
1											
1	Andhra Pradesh	11 86	4 45	0 86	3 84	0 99	5 57	2 01	0 59	0 39	1 02
2	Assam	9 60	4 33	0 79	0 16	0 67	5 98	3 25	0 41	0 05	0 73
3	Bihar	7 21	2 54	0 36	1 82	0 66	6 68	2 15	0 29	1 95	0 48
4	Gujarat	21 02	3 85	1 29	0 61	8 56	14 61	2 26	0 84	1 01	6 08
5	Jammu & Kashmir	—	—	—	—	—	9 10	3 20	0 80	—	2 10
6	Kerala	6 67	2 36	1 48	0 12	0 71	6 78	1 65	0 93	0 17	1 64
7	Madhya Pradesh	11 68	3 35	1 24	2 12	0 89	13 15	2 27	1 85	2 24	0 91
8	Madras	12 43	4 59	0 72	2 78	0 97	10 17	3 32	0 68	2 73	0 32
9	Marathra	14 42	4 14	1 01	2 97	—	12 70	3 16	1 41	1 92	—
10	Mizoram	10 86	5 25	0 57	1 72	—	9 56	3 53	0 52	1 08	—
11	Nagaland	13 43	4 81	1 16	1 78	2 40	7 53	2 49	0 73	0 63	2 11
12	Nepal	17 47	8 00	1 44	1 77	1 64	13 57	5 45	7 95	0 86	1 46
13	Odisha	1 30	1 89	0 65	0 29	0 16	4 76	2 00	0 71	0 17	0 13
14	Punjab	11 27	0 68	3 05	2 63	0 43	16 92	2 64	4 67	3 26	0 33
15	Rajasthan	11 22	3 47	1 39	0 80	0 99	4 23	1 74	0 37	0 35	0 39
16	Sikkim	—	—	—	—	—	—	—	—	—	—
17	Tamil Nadu	11 22	2 70	1 27	1 92	1 49	11 15	2 85	1 39	1 45	1 05

Sl. No.	States	Class V					Class VI			
		Revenue Expenditure	Public Health	Public Safety & Convenience	Education	Public Works	Revenue Expenditure	Public Health	Public Safety & Convenience	
1	2	23	24	25	26	27	28	29	30	
1	Andhra Pradesh	11 10	3 00	0 50	5 40	0 40	—	—	—	
2	Assam	4 94	3 78	0 06	—	0 22	4 25	2 25	0 50	
3	Bihar	6 56	0 31	2 13	1 75	0 06	—	—	—	
4	Gujarat	11 90	2 09	1 32	0 91	4 55	14 24	4 41	0 97	
5	Jammu & Kashmir	—	—	—	—	—	—	—	—	
6	Kerala	—	—	—	—	—	—	—	—	
7	Madhya Pradesh	12 27	2 17	3 10	1 25	0 77	9 93	1 14	0 97	
8	Madras	—	—	—	—	—	—	—	—	
9	Maharashtra	6 89	2 08	0 68	1 29	—	22 54	9 08	3 00	
10	Mysore	7 45	3 70	0 48	0 57	—	6 66	2 89	0 35	
11	Orissa	8 71	3 50	0 43	—	2 86	—	—	—	
12	Punjab	11 03	4 54	0 80	0 73	0 69	18 36	4 65	1 89	
13	Rajasthan	4 98	1 96	0 94	0 09	0 15	6 20	2 00	1 13	
14	Uttar Pradesh	84 94	1 87	14 78	2 54	55 46	—	—	—	
15	West Bengal	4 29	1 53	0 11	0 71	0 49	5 00	1 00	0 60	
16	Delhi	—	—	—	—	—	—	—	—	
All India		10 93	2 68	1 59	0 89	2 35	13 31	4 00	1 37	

Appendix VII-B—*continued*

Sl. No.	States	Class VI				Total			
		Education		Public Works		Revenue Expenditure	Public Health	Public Safety & Convenience	Education Public Works
1	2	31	32	33	34	35	36	37	
1	Andhra Pradesh	—	—	11 62	4 89	0 79	3 31	1 15	
2	Assam	—	0 25	8 84	4 85	0 63	0 26	0 49	
3	Bihar	—	—	8 54	2 84	0 42	2 40	0 76	
4	Coimbatore	0 62	4 55	19 04	4 03	1 43	0 54	9 05	
5	Goa & Kashmir	—	—	9 34	3 22	0 84	—	2 12	
6	Kerala	—	—	9 37	3 04	2 35	0 06	1 28	
7	Madhya Pradesh	—	0 26	13 11	3 24	1 55	2 58	1 24	
8	Madras	—	—	15 44	5 65	2 26	3 11	1 28	
9	Madhya Pradesh	0 57	—	13 31	4 36	0 95	2 70	—	
10	Mysore	0 32	—	12 01	5 81	0 59	1 83	—	
11	Orissa	—	—	11 57	4 21	1 17	1 39	2 74	
12	Punjab	1 86 *	3 40	17 37	6 73	3 04	1 46	1 51	
13	Rajasthan	0 10	0 17	6 20	2 80	0 70	0 20	0 30	
14	Uttar Pradesh	—	—	14 16	1 13	4 14	2 61	1 47	
15	West Bengal	0 40	0 80	7 81	3 99	0 66	0 53	0 94	
16	Delhi	—	—	59 17	23 87	0 75	7 71	4 40	
	All India	0 80	1 46	13 08	4 19	1 64	1 88	1 65	

Income Pattern of Municipalities in Andhra Pradesh During the Year 1960-61

(Amount in Rs.)

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ORDINARY INCOME

Sl. No.	Name of the Municipality	TAX INCOME							Total Tax Income
		Property Tax	Service Taxes	Tax on Trades & Callings	Tax on Animals & Vehicles	Education	Miscellaneous Taxes		
1	2	3	4	5	6	7	8	9	
1	Nellore	6,59,518	—	27,742	15,144	—	—	7,02,404	
2	Masulipatnam	6,33,783	5,70,999	28,154	6,681	—	—	11,99,617	
3	Rayachoti	4,61,138	5,51,138	—	—	1,86,983	—	12,02,732	
4	Guntur	6,80,372	8,06,106	—	14,482	1,76,114	82,683	17,59,757	
5	Kakinada	4,13,144	3,24,965	33,571	21,116	1,37,794	—	9,30,590	
6	Eluru	2,97,469	1,85,532	16,069	19,546	1,20,189	—	8,38,805	
7	Warangal	2,77,078	1,04,234	—	38,603	—	1,73,441	5,93,356	
8	Vishakhapatnam	5,27,801	11,59,597	49,621	16,635	55,717	85,764	18,95,138	
9	Kurnool	3,36,035	4,36,845	—	—	1,19,108	66,435	9,58,423	
10	Vijayawada	12,14,358	7,53,764	1,07,617	4,41,619	3,00,083	719	28,18,160	
11	Vizianagaram	1,72,406	3,17,331	35,140	32,195	1,05,509	—	6,85,218	
12	Adoni	4,31,600	—	21,294	19,832	—	22,637	4,72,726	
13	Proddipet	74,157	1,61,571	31,512	7,261	49,174	—	3,23,675	
14	Nizamabad	1,70,075	56,501	—	8,439	—	1,69,190	4,04,205	
15	Penhal	8,08,666	—	32,975	5,191	—	—	8,46,832	
16	Anantapur	3,43,001	—	9,027	4,767	—	—	3,56,795	
17	Narasaraopet	45,001	—	—	1,477	—	23,086	69,564	
18	Melchambet	44,075	—	—	12,998	—	64,342	1,21,415	
19	Nalgonda	14,803	—	393	2,805	—	29,175	47,176	
20	Bodhan	16,504	—	—	2,835	300	1,83,886	2,31,856	
21	Cuddapah	3,82,698	28,331	19,679	7,034	—	20,500	4,29,911	
22	Khammam	83,923	53,169	190	5,010	—	50,181	1,92,473	
23	Nandyal	3,31,281	—	16,447	16,817	—	—	3,64,545	
24	Kalahasti	86,813	—	15,112	1,890	—	38,473	1,42,288	
25	Guntakal	2,83,457	—	23,409	1,678	—	40,504	3,49,048	
26	Tirupati	92,023	1,26,052	8,711	5,787	52,168	49,953	3,34,694	
27	Ongole	1,81,903	—	16,168	6,737	—	—	2,04,808	
28	Bobbili	72,289	—	3,331	2,167	—	—	77,787	
29	Narasapur	45,480	55,990	9,349	3,500	12,711	2,305	1,29,335	
30	Repalle	139	—	820	995	29,386	35,196	37,150	
31	Chirala	3,76,398	33,67	26,095	5,133	—	—	4,70,179	
32	Chittoor	1,06,641	1,89,758	21,683	4,098	54,536	13,107	3,89,823	

Appendix VIII—Contd

Sl No	Name of the Municipality	Fees & Fines	ORDINARY INCOME				EXTRA ORDINARY INCOME				Total Ordinary Income	Total Extra Ordinary Income	Total Income
			Rents & Prices	Grants & Contribution	Miscellaneous		Loans	Extra Ordinary Grants					
1	2	10	11	12	13	14	15	16	17	18			
1	Nellore	1,26,679	29,608	1,88,362	35,070	10,82,123	—	—	—	10,82,123	—	—	10,82,123
2	Masulipatnam	75,386	87,861	7,91,218	—	21,54,082	—	—	—	21,54,082	—	—	21,54,082
3	Rajahmundry	1,45,357	1,03,649	5,10,648	974	19,63,360	75,000	—	75,000	20,38,360	—	—	20,38,360
4	Guntur	1,63,335	4,16,458	1,69,620	—	25,09,170	58,197	1,10,772	1,68,969	26,78,139	—	—	26,78,139
5	Kakinada	62,265	2,31,217	2,00,779	31,380	14,56,231	2,05,600	10,78,053	12,83,653	27,39,884	—	—	27,39,884
6	Eluru	83,014	44,782	3,99,455	55,389	14,21,445	1,50,400	1,42,540	2,92,940	17,14,385	—	—	17,14,385
7	Warangal	74,533	2,31,595	—	3,517	9,03,001	—	—	—	9,03,001	—	—	9,03,001
8	Vishakhapatnam	2,24,044	43,894	4,26,451	1,04,800	26,94,327	51,12,200	3,78,371	55,20,573	82,14,901	—	—	82,14,901
9	Kurnool	2,42,787	1,561	11,48,360	1,44,279	24,95,410	2,20,000	—	2,20,000	27,15,410	—	—	27,15,410
10	Vijayawada	20,97,795	1,76,141	9,85,200	1,99,393	62,76,689	13,63,652	—	16,31,041	1,09,10,733	—	—	1,09,10,733
11	Vizianagaram	61,814	37,481	3,93,135	676	11,78,324	45,000	—	15,000	12,23,324	—	—	12,23,324
12	Adoni	59,094	1,53,087	2,12,843	1,62,111	10,59,861	10,27,600	—	10,27,600	20,87,461	—	—	20,87,461
13	Proddatur	40,416	33,632	1,84,613	12,000	5,91,336	2,28,000	—	2,28,000	8,22,336	—	—	8,22,336
14	Nizamabad	16,306	1,28,781	—	39,787	5,89,079	1,83,300	—	1,83,300	7,72,379	—	—	7,72,379
15	Tenali	41,348	27,285	1,93,425	1,60,514	12,69,404	1,28,000	—	1,28,000	13,97,404	—	—	13,97,404
16	Anantapur	36,568	44,827	56,572	18,791	5,13,553	11,25,763	—	11,25,763	16,39,316	—	—	16,39,316
17	Narayana	3,434	13,636	2,550	8,504	97,688	—	—	—	97,688	—	—	97,688
18	Mehboobnagar	12,089	73,310	19,023	8,451	2,34,888	80,000	—	80,000	3,14,888	—	—	3,14,888
19	Nalgonda	7,685	8,904	20,053	527	84,345	50,000	—	50,000	1,34,345	—	—	1,34,345
20	Bodhan	2,655	32,013	—	971	2,67,495	—	29,646	28,216	2,96,141	—	—	2,96,141
21	Cuddapah	1,19,010	58,864	—	572	6,08,357	25,000	—	25,000	6,33,357	—	—	6,33,357
22	Khammam	8,899	11,738	2,133	572	2,18,080	—	—	—	2,18,080	—	—	2,18,080
23	Nandyal	36,629	63,866	—	2,837	6,30,849	1,71,000	—	1,71,000	3,89,050	—	—	3,89,050
24	Kalahasti	22,534	15,725	1,65,809	—	1,80,665	3,44,460	—	3,44,460	9,75,249	—	—	9,75,249
25	Guntakal	17,471	20,706	67,575	118	4,60,352	—	—	—	4,60,352	—	—	4,60,352
26	Tirupati	35,383	35,453	23,664	4,704	4,33,898	—	—	—	4,33,898	—	—	4,33,898
27	Ongole	30,846	17,710	1,72,069	—	4,25,433	13,98,000	—	14,45,729	18,71,162	—	—	18,71,162
28	Bobbili	12,130	9,795	230	—	99,942	—	47,729	43,562	1,43,504	—	—	1,43,504
29	Narasapur	22,166	69,335	1,37,102	—	3,57,938	21,000	—	21,000	3,78,938	—	—	3,78,938
30	Repalle	1,984	25,000	98,396	6,696	1,69,226	—	—	—	1,69,226	—	—	1,69,226
31	Chirala	18,902	42,690	1,32,187	—	6,63,958	—	—	—	6,63,958	—	—	6,63,958
32	Chittoor	43,266	35,453	1,44,188	5,795	6,18,525	—	—	—	6,18,525	—	—	6,18,525

1	2	3	4	5	6	7	8	9	10
33	Aravindapuram	71,531	92,047	19,246	3,646	35,171	6,714	2,21,355	32,666
34	Bartha	74,728	72,247	7,242	1,131	22,048	36,221	2,16,623	21,764
35	Bhuvanapuram	2,67,146	—	22,710	11,513	38,435	9,80,209	13,20,013	54,051
36	Amthapuram	1,55,860	—	10,477	12,407	31,843	78,573	2,92,180	23,975
37	Anakapalle	—	1,04,078	20,877	21,359	17,826	—	1,97,110	56,079
38	Asur	1,06,598	—	9,860	5,598	—	—	1,22,056	22,809
39	Srikakulam	2,09,138	—	20,578	6,878	—	66,203	3,02,797	22,172
40	Indrapuligudem	2,13,456	90,138	8,716	3,316	—	51,217	3,66,843	13,369
41	Gudavada	1,14,630	1,02,319	19,170	6,491	24,910	—	2,67,520	81,352
42	Gudur	80,918	70,366	—	6,772	15,550	19,575	1,93,181	16,402
43	Pithole	1,05,424	1,21,594	22,005	17,293	31,659	—	3,00,975	73,094
44	Luni	97,957	—	8,865	8,865	—	26,130	1,41,817	22,103
45	Piddapuram	33,512	38,792	2,452	4,617	17,522	15,985	1,12,900	14,616
46	Pithapuram	1,01,418	—	11,841	6,754	—	35,650	1,55,663	26,866
47	Indipur	66,367	1,24,323	11,400	3,580	54,528	6,499	2,66,697	72,434
48	Pavulapuram	55,057	41,262	—	3,271	—	—	99,590	16,806
49	Talapatra	2,445	58,296	17,277	3,696	25,489	37,333	1,44,536	19,939
50	Kaminagar	53,539	7,374	—	2,234	—	59,993	1,23,140	2,065
51	Jugal	15,952	—	—	2,714	—	33,486	52,152	3,042
52	Sankot	47,072	34,699	8,620	4,538	12,839	—	1,07,768	21,391
53	Madhanapalle	69,555	—	3,005	1,057	—	390	74,007	25,209
54	Adilabad	31,532	9,989	183	2,508	—	41,253	85,465	3,866
55	Ninnal	6,793	—	—	269	—	20,570	27,632	3,169
56	Suryapet	32,321	—	2,465	4,382	—	55,176	94,344	9,635
57	Dikshitaravva	56,312	—	2,143	2,260	—	4,325	65,040	7,123
58	Ramachandrapuram	78,941	40,790	9,538	4,722	—	35,744	1,69,735	10,604
59	Tandur	26,171	—	110	1,597	—	7,652	35,530	4,658
60	Sadavipet	1,150	—	370	417	—	54,200	56,137	610
61	Medik	11,077	—	—	889	—	10,549	22,515	360
62	Siddipet	11,164	—	—	1,432	—	29,287	41,883	7,087
63	Mandapeta	1,36,358	—	17,734	4,924	26,918	—	1,85,934	20,187
64	Gudwal	13,226	—	21,883	919	—	13,598	27,743	10,001
65	Bhongir	17,207	—	—	5,233	—	10,703	55,026	6,095
66	Mancherla	19,672	2,413	—	2,333	—	26,838	51,256	6,224
67	Bhimmunipatnam	11,848	9,261	2,394	2,501	6,729	—	32,733	8,271

1	2	11	12	13	14	15	16	17	18
33	Narasimopet	8,524	45,109	294	3,07,948	—	—	—	3,07,948
34	Baptla	17,926	1,49,634	26,103	4,32,050	—	—	48,500	4,80,550
35	Bhimavaram	43,302	9,80,462	2,75,323	26,73,151	—	—	50,000	27,23,151
36	Amalapuram	9,279	34,013	15,289	3,74,736	—	10,000	35,000	4,02,736
37	Anakapalle	70,677	83,367	—	4,07,263	—	—	2,65,900	6,73,163
38	Salur	222	41,456	—	1,86,543	—	—	—	1,86,543
39	Srikulam	35,965	91,366	9,603	4,61,903	—	1,267	1,29,267	5,91,170
40	Tadepalligudem	6,899	3,500	—	4,20,611	—	—	45,000	4,65,611
41	Gudivada	61,209	3,08,940	208	7,19,229	—	—	2,74,400	9,93,629
42	Gudur	7,545	76,244	8,589	3,01,961	—	—	—	3,01,961
43	Palacole	75,947	2,42,149	—	6,92,165	—	—	64,600	7,56,765
44	Tuni	22,479	—	—	1,86,399	—	40,716	40,716	2,27,115
45	Peddapuram	16,758	15,937	—	1,60,211	—	2,064	15,064	1,75,275
46	Pithapuram	441	60,000	15,659	2,58,629	—	—	—	2,58,629
47	Hindupur	56,859	95,433	57,674	5,49,097	—	—	—	5,49,097
48	Parvathipuram	19,300	—	—	1,35,696	—	—	4,82,900	6,18,596
49	Tadipatri	29,520	80,110	805	2,75,210	—	—	—	2,75,210
50	Karimnagar	45,934	—	—	1,71,139	—	—	1,24,987	2,96,126
51	Jagtial	5,533	—	—	60,727	—	—	10,000	70,727
52	Samalkot	5,087	16,938	—	1,51,184	—	—	—	2,60,266
53	Madanapalle	20,402	77,231	—	1,96,849	—	—	—	1,96,849
54	Adilabad	59,997	8,351	41,945	1,99,624	—	—	—	1,99,624
55	Nirmal	1,078	—	—	31,879	—	—	—	31,879
56	Suryapet	10,840	1,800	3,168	1,19,787	—	—	—	1,19,787
57	Draksharama	37,840	7,086	3,636	1,20,725	—	—	5,200	1,25,925
58	Ramachandrapuram	6,869	—	7,371	1,94,579	—	18,474	78,474	2,73,053
59	Tandur	13,480	536	320	54,524	—	—	15,000	69,524
60	Sadasivpet	981	—	435	58,163	—	—	76,000	1,34,163
61	Medak	362	3,227	—	26,464	—	—	—	26,464
62	Siddipet	706	5,966	—	55,612	—	—	—	55,612
63	Mandapetta	3,189	1,021	22,936	2,33,267	—	—	20,000	2,53,267
64	Gadwal	2,066	—	1,820	11,630	—	660	660	42,290
65	Bhongir	3,170	10,663	6,550	81,504	—	1,077	1,077	85,581
66	Mancherl	3,727	—	400	61,607	—	—	83,600	1,45,207
67	Bheemunipatnam	3,488	30,012	869	75,353	—	—	—	75,353

APPENDIX IX

Income Pattern of Municipalities in Assam During the Year 1960-61

(Amount in Rs.)

ORDINARY INCOME									
Sl. No.	Name of the Municipality	TAX INCOME							
		Property Tax	Service Taxes	Tax on Trades & Callings	Toll Tax	Tax on Animals & Vehicles	Other Taxes	Total Tax Income	
1	2	3	4	5	6	7	8	9	
1	Gubhari	3,06,766	3,55,658	25,204	12,321	54,343	—	7,54,292	
2	Shillong	2,06,633	2,78,287	4,919	—	2,082	—	4,91,921	
3	Sidhar	67,715	1,36,225	—	5,000	16,383	—	2,25,323	
4	Karrington	53,437	83,091	9,280	—	5,775	—	1,51,583	
5	Nowgong	61,625	88,550	5,319	—	14,191	—	1,69,685	
6	Barpeta	40,878	19,961	—	—	1,407	—	62,246	
7	Duburi	58,358	83,856	—	—	—	—	1,42,214	
8	Hojai	14,584	21,094	—	—	680	—	36,358	
9	Goalpara	94,583	19,510	3,721	—	2,830	—	1,20,644	
10	Nalbari	6,280	5,295	—	—	—	—	11,575	
11	Pylsbari	950	636	728	—	3,176	—	5,490	

Appendix IX- *Contd.*

Sl No	Name of the Municipality	ORDINARY INCOME					EXTRA ORDINARY INCOME			
		Land & Water	Rents & Prisons	Grants & Contributions	Miscellaneous	Total Ordinary Income	Extra Ordinary Grants	Miscellaneous Extra Ordinary Income	Total Income	
1	2	3	4	5	6	7	8	9	10	
1.	Chunhail	19,877	41,376	4,39,351	4,805	12,79,701	2,02,687	1,570	14,83,961	
2.	Shillong	17,663	15,721	1,75,710	15,057	7,16,012	-	22,814	7,38,826	
3.	Shillong	1,31,526	16,959	2,15,499	40,251	6,51,564	-	17,970	6,69,534	
4.	Kachin	61,989	10,854	69,871	39,477	3,66,771	1,07,195	8,978	4,82,947	
5.	Nowrang	91,400	16,972	1,07,889	-	3,88,916	-	6,594	3,95,510	
6.	Barpeta	16,900	-	1,35,430	189	2,31,765	-	471	2,32,236	
7.	Dhubri	51,545	1,766	97,674	9,798	3,05,937	15,700	-	3,21,637	
8.	Hojai	16,965	3,944	21,644	76	1,01,987	-	21,673	1,23,660	
9.	Golpara	4,991	995	62,725	512	1,89,870	-	310	1,90,180	
10.	Nalbari	9,517	1,189	11,363	633	67,477	-	620	68,097	
11.	Palasbari	1,490	-	10,744	510	41,263	-	487	41,750	

APPENDIX V Income Pattern of Municipalities in Bihar During the Year 1960-61

(Amount in Rs.)

Sl No	Name of the Municipality	ORDINARY INCOME									
		Tax Income									
		PROPERTY TAXES					Tax Income				
		Property Tax	Water Tax	Lighting Tax	Laterine Tax	Tax on Animals & Vehicles	Tax on Persons	Tax on Trades & Callings	Miscellaneous Taxes	Total Tax Income	
1	2	3	4	5	6	7	8	9	10	11	
1	Durbhanga	2,16,315	—	—	1,57,391	509	5,23,436	—	—	8,97,651	
2	Gay	95,145	79,589	2,528	45,764	32,246	10,162	24,823	—	2,90,257	
3	Ranchi	1,89,620	1,26,802	—	1,05,311	18,019	—	—	—	4,39,752	
4	Arrah	1,12,288	1,16,810	—	62,868	107	10,133	—	—	3,02,206	
5	Dinapur Nizamat	44,156	—	—	20,382	8,334	809	—	—	73,681	
6	Ilajpur	24,123	—	—	15,004	—	—	—	—	39,127	
7	Sikram	20,998	31,672	—	—	24	438	—	—	53,132	
8	Buxar	14,436	—	—	11,369	469	3,729	—	—	30,093	
9	Deoghur	7,67,976	46,209	—	36,685	566	9,997	—	—	8,61,433	
10	Mothari	47,488	28,764	—	34,933	1,218	10,110	—	—	1,22,513	
11	Dewla	31,559	—	8,513	29,357	—	—	—	—	69,429	
12	Dumraon	5,865	—	—	—	1,864	4,739	—	889	13,307	
13	Bath	33,321	—	—	23,311	1,391	299	—	82	58,404	
14	Laingrj	6,095	—	—	4,464	4	412	—	—	10,975	
15	Khagaul	22,632	—	—	—	120	—	—	493	23,245	
16	Jagdishpur	3,916	—	—	1,751	59	—	—	—	5,726	
17	Bhabua	9,936	—	—	—	—	790	—	—	10,726	
18	Colgong	15,029	—	—	6,946	427	253	—	—	22,655	

Appendix X—Contd.

Appendix X—Contd.

Sl No	Name of the Municipality	ORDINARY INCOME					EXTRA ORDINARY INCOME				Total Income
		Fees & Fines	Rents & Prices	Grants & Contributions	Miscellaneous	Total Ordinary Income	Loans	Extraordinary Grants	Miscellaneous Extra Ordinary Income		
1	2	12	13	14	15	16	17	18	19	20	
1	Darbhanga	72,170	9,946	4,85,347	—	14,65,114	—	—	2,37,232	17,02,346	
2	Gaya	2,71,720	83,669	4,26,899	32,696	11,05,241	4,04,995	6,500	—	15,16,736	
3	Ranchi	1,91,969	14,671	4,48,033	28,224	11,22,649	—	1,16,625	—	12,39,274	
4	Arrah	42,635	31,456	2,88,218	48,722	7,13,237	15,000	1,00,000	11,673	8,39,910	
5	Dinapur Nizammat	14,865	3,091	96,025	3,866	1,91,528	1,05,400	6,587	—	3,03,515	
6	Hajipur	27,431	8,674	48,417	—	1,43,649	2,05,890	1,98,150	26,340	5,73,829	
7	Sasaram	39,729	14,139	68,033	15,995	1,91,028	30,000	—	2,41,279	4,62,307	
8	Buxar	16,989	3,822	28,300	4,347	83,461	—	—	8,026	91,487	
9	Deoghar	44,156	604	1,02,293	—	10,08,486	—	—	48,495	10,56,981	
10	Mothihari	60,940	3,091	1,66,978	24,002	3,77,524	996	—	42,638	4,21,158	
11	Dewla	3,249	694	29,283	830	1,03,485	—	—	7,986	1,11,471	
12	Dumraon	8,351	801	35,779	739	59,027	—	—	2,724	61,751	
13	Barh	16,385	244	86,513	4,617	1,66,163	2,000	—	9,506	1,77,669	
14	Lalganj	3,074	3,418	62,437	1,277	81,181	—	—	721	81,902	
15	Khagaul	23,688	—	38,339	—	85,272	—	—	3,060	88,332	
16	Jagdishpur	7,730	132	39,080	1,119	53,787	—	—	2,971	56,758	
17	Bhabua	5,906	4,392	26,356	4,003	51,383	15,000	—	11,252	77,635	
18	Colgong	6,964	1,180	1,34,462	2,042	1,67,303	1,05,000	—	6,629	2,78,932	

APPENDIX XI

Income Patterns of Municipalities in Gujrat During the Year 1960-61

(Amount in Rs.)

Sl No	Name of the Municipality	ORDINARY INCOME					
		TAX INCOME					Toll Tax
		Octroi Tax	Terminal Tax	Tax on Houses & Lands	Tax on Vehicles & Animals	Tax on Profession & Trades	
1	2	3	4	5	6	7	8
1	Rajkot	19,73,577	—	1,35,849	2,07,611	—	—
2	Bhavnagar	1,76,692	1,15,579	—	29,973	—	—
3	Jamnagar	15,63,948	—	3,76,759	49,740	—	—
4	Porbandar	8,64,592	—	90,769	16,210	883	2,140
5	Junagadh	7,85,840	—	—	2,087	—	—
6	Morvi	4,78,787	—	—	—	—	—
7	Dhoraji	4,13,021	—	—	—	—	—
8	Gondal	4,55,835	—	—	—	—	—
9	Surendranagar	6,43,725	—	—	5,091	—	—
10	Jetpur	3,20,345	—	497	—	—	—
11	Upleta	2,02,133	—	—	—	—	—
12	Wankaner	1,29,003	—	—	—	—	—
13	Dhrangadhra	6,37,303	—	—	3,608	—	—
14	Wadhwan	1,22,042	—	—	569	—	14
15	Limdi	1,55,874	—	—	3,698	—	469
16	Amreli	2,74,883	—	41,863	4,544	—	—
17	Mathura	3,40,540	—	—	5,737	—	—
18	Kundli	2,94,299	—	—	3,542	—	—
19	Botad	2,41,483	—	—	45	—	1,277
20	Pulitana	1,75,771	—	—	150	—	—
21	Bhuj	1,93,153	—	25,688	—	—	—
22	Mandvi	1,30,988	—	24,889	—	—	—
23	Anjar	55,659	—	14,109	—	—	—
24	Girdhadrham	5,681	—	—	—	—	—
25	Mangrol	1,17,768	—	—	2,115	871	—
26	Khamibhata	1,53,398	—	—	1,122	1,191	—
27	Veraval	7,74,699	—	—	2,904	—	—
28	Lathi	61,364	—	—	142	—	—
29	Kodinar	1,00,853	—	18,018	31	—	—
30	Banasura	93,987	—	—	3,208	1,567	—
31	Rajoli	70,005	—	—	—	—	—
32	Dhari	91,256	—	8,373	—	—	—
33	Sihor	1,25,001	—	—	—	—	—
34	Bhavavadar	65,101	—	—	—	—	—
35	Jasdan	45,830	—	—	—	—	—
36	Uda	1,63,221	—	—	454	—	—
37	Bilva	1,33,522	—	—	146	—	—
38	Keshod	1,39,446	—	2,722	711	—	—
39	Vanchali	86,883	—	—	342	—	—
40	Munavadar	1,36,416	—	—	1,312	—	11,689
41	Davka	82,546	—	4,030	2,348	—	1,453
42	Jagdishpur	1,10,630	—	—	—	—	—
43	Bhimsad	63,640	—	—	700	—	—
44	Prabhupatin	35,836	—	—	436	20	—
45	Raj	30,747	—	—	668	—	—
46	Chhat	40,011	—	—	1,022	1,608	—
47	Jagrati	34,861	—	908	—	745	—
48	Vadva	48,845	—	—	132	—	—
49	Chhap	54,618	—	—	265	—	—
50	Gandhinagar	54,400	—	—	—	—	—
51	Talpur	57,001	—	—	—	1,412	—
52	Vaghela	23,751	—	126	242	—	—
53	Pavani	26,324	—	—	426	347	—
54	Gandhinagar	62,050	—	—	613	—	—

TAX INCOME

Sl No	Name of the Municipality	Service Tax	Education Tax	Pilgrim Tax	Theatre Tax	Hotel Tax	Other Taxes	Total Tax Income
1	2	9	10	11	12	13	14	15
1	Rajkot	7,391	—	—	21,528	8,790	25,418	23,80,164
2	Bhavnagar	8,32,173	—	—	37,063	2,792	—	22,44,272
3	Jamnagar	81,856	—	—	9,651	9,396	53,910	21,45,260
4	Porbandar	1,87,389	—	—	5,667	4,729	833	11,73,212
5	Junagadh	73,403	—	—	4,340	8,439	—	8,74,109
6	Morvi	67,708	—	—	2,358	6,983	20,914	5,76,750
7	Dhoraji	—	—	—	2,575	3,388	31,485	4,50,469
8	Gondal	50,454	—	—	—	—	3,87,444	8,93,733
9	Surendranagar	57,863	—	—	3,011	—	42,416	7,52,106
10	Jetpur	—	—	—	—	—	21,230	3,42,081
11	Upleta	1,926	—	—	1,256	—	25,572	2,82,305
12	Wankaner	—	—	—	675	3,429	2,650	1,35,757
13	Dhrangadhra	37,078	—	—	2,398	2,587	25,577	7,08,551
14	Wadhwan	23,924	—	—	105	—	—	1,47,000
15	Limbdi	22,483	—	—	1,507	3,410	—	1,87,441
16	Amreli	41,264	1,265	—	1,734	—	6,367	3,71,920
17	Mahuva	48,531	—	—	3,865	—	—	3,98,669
18	Kundla	4,555	—	—	740	1,170	—	3,04,306
19	Botad	11,992	—	—	1,392	—	1,140	2,57,329
20	Palitana	17,447	—	—	1,168	3,232	—	1,97,768
21	Bhuj	—	—	—	—	—	2,18,860	4,37,701
22	Mandvi	—	—	—	—	—	1,56,582	3,12,459
23	Anjar	—	—	—	—	—	69,871	1,39,639
24	Gandhidham	47,487	—	—	—	—	54,386	1,07,554
25	Mangrol	2,162	—	—	365	1,685	4,469	1,29,455
26	Khambhalia	21,249	—	—	600	—	6,636	1,84,196
27	Veraval	24,665	—	—	5,636	2,920	4,905	8,15,729
28	Lathi	—	—	—	1,011	1,210	—	63,727
29	Kodinar	5,071	—	—	2,549	—	—	1,26,522
30	Bagasara	3,701	—	—	2,470	1,441	—	1,06,374
31	Rajula	3,387	—	—	510	530	—	74,432
32	Dhari	—	—	—	—	—	—	99,629
33	Sihor	17,404	—	—	832	1,001	—	1,44,238
34	Bhavavadar	—	—	—	441	—	4,462	70,004
35	Jisdan	—	—	—	—	—	3,849	49,676
36	Una	—	—	—	2,442	94	—	1,66,211
37	Baniva	14,176	968	—	1,804	1,908	6,198	1,58,722
38	Keshod	2,155	—	—	9,258	445	1,956	1,52,733
39	Vinthal	5,859	—	—	394	1,397	—	84,875
40	Manavadar	—	—	—	364	1,950	477	1,52,208
41	Dwarka	3,284	—	13,448	452	1,991	—	1,09,552
42	Jamjodhpur	5,496	—	—	365	—	7,409	1,23,898
43	Bhanvad	—	—	—	821	960	105	66,226
44	Pribhan Patan	—	—	—	—	708	60	37,060
45	Babra	—	—	—	—	—	—	31,415
46	Chital	845	—	—	—	—	—	43,486
47	Jisrabad	96	—	—	—	819	—	37,429
48	Vadia	2,369	—	—	—	—	—	51,346
49	Chotila	7,514	—	—	597	352	1,080	64,426
50	Goradhur	—	—	—	—	285	419	55,104
51	Talaja	17,262	—	—	242	837	—	76,754
52	Vallabhipur	7,313	—	—	192	936	6,562	39,122
53	Paliwad	—	—	—	42	658	202	27,999
54	Gadadhra	2,056	—	—	—	—	300	65,019

Appendix XI—Contd

Sl No	Name of the Municipality	ORDINARY INCOME				
		Fees & Fines	Rents & Prices	Grants & Contributions	Miscellaneous	Total Ordinary Income
1	2	16	17	18	19	20
1	Rajkot	63,744	5,05,204	9,85,883	—	39,34,995
2	Bhavnagar	33,85,507	1,98,936	4,81,822	2,64,442	35,27,979
3	Jamnagar	50,037	1,30,357	2,22,722	1,28,059	26,76,435
4	Porbandar	1,71,109	3,20,946	1,81,185	5,718	18,52,170
5	Junagadh	66,343	1,42,912	1,57,742	57,598	12,98,704
6	Morvi	12,344	85,574	1,00,399	—	7,75,067
7	Dhoraji	13,749	2,36,166	50,775	—	7,51,159
8	Gondal	473	61,994	1,08,407	—	10,64,607
9	Surendranagar	1,326	1,24,882	52,425	9,983	9,40,722
10	Jetpur	4,285	10,770	43,953	—	4,01,089
11	Upleta	20,343	74,809	62,220	—	4,39,677
12	Wan'anar	4,709	2,356	48,843	—	1,91,665
13	Dhrangadhra	13,891	27,327	44,450	—	7,94,219
14	Wadhwan	3,388	28,123	32,564	4,214	2,15,889
15	Limbdi	1,59,201	37,486	41,845	—	4,25,973
16	Amreli	37,180	48,313	72,339	6,742	5,36,494
17	Mahuva	50,873	2,88,832	1,49,536	—	9,27,960
18	Kurdla	1,655	87,133	43,519	13,581	4,50,194
19	Botad	10,046	53,929	16,680	1,592	3,39,576
20	Palitana	9,984	37,471	43,117	1,176	2,89,516
21	Bhuj	13,551	22,098	90,234	34,478	5,98,062
22	Mandvi	16,966	38,265	64,420	—	4,32,110
23	Anjar	6,292	12,433	40,998	1,265	2,00,627
24	Gardhidham	—	47,487	1,82,112	5,742	3,42,895
25	Mangrol	2,002	32,494	34,293	1,434	1,99,678
26	Kharibhalra	10,372	30,023	43,756	—	2,68,347
27	Veraval	17,417	72,980	88,980	—	9,95,106
28	Lathi	3,406	25,815	9,007	—	1,01,955
29	Kodir	18,407	28,426	48,355	—	2,21,710
30	Bagasara	12,143	10,994	23,554	—	1,53,065
31	Ranula	7,592	18,534	19,870	1,944	1,22,372
32	Dhari	19,125	10,785	34,685	1,882	1,66,106
33	Sihor	2,622	43,288	40,682	11,818	2,42,648
34	Bhesavadar	17,970	53,113	17,059	—	1,58,146
35	Jardan	4,824	17,623	15,392	—	87,518
36	Una	3,964	29,192	24,290	10,221	2,33,878
37	Ranva	4,726	23,805	40,460	—	2,27,713
38	Keshod	6,422	15,391	27,174	—	2,01,720
39	Varbhali	16,657	12,621	31,352	—	1,45,505
40	Mahavadar	4,812	12,873	19,935	6,236	1,96,064
41	Dwarka	15,050	9,238	28,155	11,414	1,73,409
42	Jambhvan	4,043	11,027	21,895	3,352	1,64,395
43	Pharwad	3,320	7,231	28,283	—	1,05,060
44	Prabhan Patan	2,419	2,595	8,203	182	50,459
45	Rabha	521	1,210	2,379	2	35,527
46	Chal	649	9,709	5,755	1,309	60,908
47	Limbdi	3,944	3,285	6,511	—	51,169
48	Una	19,406	6,122	14,877	—	91,751
49	Chal	2,372	5,327	14,624	—	86,749
50	Gandhinagar	27	19,414	18,194	—	92,739
51	Tal	4,045	54,217	11,546	3,646	1,50,208
52	Veraval	345	4,792	3,512	—	47,771
53	Palitana	1,667	4,438	5,567	912	40,583
54	Chal	522	573	9,480	3,306	78,900

Appendix XI- Contd

Sl No	Name of the Municipality	EXTRA ORDINARY INCOME			Total Income
		License	Extra ordinary Income	Total Extra ordinary Income	
1	2	21	22	23	24
1	Raikot	10,72,240	28,25,008	39,07,248	78,12,243
2	Bhavsagar	7,00,000	9,35,067	16,35,067	51,71,046
3	Jamnagar	7,57,300	11,26,755	20,84,055	47,60,190
4	Porbandar	—	9,17,088	9,17,088	27,69,958
5	Junagadh	43,000	7,41,915	3,94,915	16,93,619
6	Morvi	533	1,21,071	1,21,071	8,96,671
7	Dhoraji	—	2,70,533	2,70,533	10,21,992
8	Gondal	—	2,13,318	2,13,318	12,77,925
9	Surendranagar	—	52,243	52,243	9,92,968
10	Jetpur	—	20,014	20,119	32,138
11	Upleta	1,63,976	61,241	2,25,207	6,67,584
12	Wankaner	10,60,000	34,618	10,94,618	12,86,313
13	Dhramadhra	—	63,678	63,678	2,57,914
14	Wadhwan	—	18,703	18,703	2,31,592
15	Limbdi	—	1,36,204	1,36,204	5,62,277
16	Amreli	—	2,63,613	2,63,613	8,09,108
17	Mahuva	—	6,09,377	6,09,377	15,28,287
18	Kundla	—	1,92,736	1,92,736	6,12,930
19	Botad	—	11,620	11,620	3,51,216
20	Pal tana	—	1,09,496	1,09,496	3,99,002
21	Bhuj	—	20,367	20,367	6,18,529
22	Mandvi	—	59,408	59,408	5,21,515
23	Anjar	—	5,620	5,620	2,09,317
24	Gandhidham	—	—	—	3,42,895
25	Mangrol	12,520	21,275	36,798	2,36,476
26	Khambhalia	—	5,20,716	5,20,716	7,89,063
27	Veraval	—	59,923	59,923	10,55,029
28	Lathi	—	7,755	7,755	1,09,710
29	Kodinar	—	1,15,512	1,15,512	3,37,222
30	Bagasara	—	59,266	59,266	2,4,233
31	Rajula	—	69,927	69,927	1,92,299
32	Dhari	—	70,387	70,387	2,36,493
33	Sihor	—	75,073	75,073	3,17,721
34	Bhavavadar	1,472	17,094	18,566	1,76,712
35	Jasdan	—	16,010	16,010	1,03,528
36	Una	—	1,44,391	1,44,391	3,78,269
37	Bantva	—	—	—	2,27,713
38	Keshod	—	56,422	56,422	2,58,142
39	Vanthali	2,74,000	14,152	2,88,152	4,33,657
40	Manavadar	2,00,000	24,804	2,24,804	4,20,868
41	Dwarka	—	53,872	53,872	2,27,281
42	Jamjodhpur	—	30,122	30,122	1,94,517
43	Bhanvad	—	7,443	7,443	1,12,507
44	Prabhan Patan	—	4,594	4,594	35,832
45	Babra	—	305	305	70,669
46	Chital	—	9,761	9,761	59,474
47	Jafrabad	—	8,305	8,305	1,14,428
48	Vadia	—	22,677	22,677	86,749
49	Chotila	—	—	—	1,21,761
50	Goriadhar	—	29,022	29,022	2,04,894
51	Talaja	—	54,686	54,686	47,771
52	Vallabhupur	—	—	—	58,789
53	Paliyad	—	18,206	18,206	82,954
54	Gadadha	—	4,054	4,054	—

Appendix XI—Contd

1	2	3	4	5	6	7	8
55	Mundra	2 32,426	—	2,477	—	1,417	—
56	Kandorma	22,262	—	—	—	—	—
57	Chuda	21,701	—	—	185	263	—
58	Visavadar	83,554	—	—	186	—	—
59	Bilkhra	59,836	—	—	875	363	—
60	Maliya	68,498	—	—	277	—	—
61	Mendarada	42,134	—	—	232	361	—
62	Dhrol	35,470	—	—	1,054	—	—
63	Okha	87,044	—	43,815	2 052	—	358
64	Kalavad	1,00,428	—	—	—	—	—
65	Salaya	31,539	—	—	467	—	—
66	Jodiyā	22,302	—	—	1,360	294	—
67	Lalpur	18,857	—	—	—	—	—
68	Maha	8,148	—	—	—	—	—
69	Halvad	44,642	—	—	664	—	—
70	Lakhsar	46,735	—	—	890	—	—
71	Ranavav	22,866	—	5,609	480	193	226
72	Sayla	24,501	—	—	25	—	—
73	Thangadh	57,399	—	—	343	—	—
74	Muli	16,499	—	—	—	—	—
75	Lila	25,001	—	—	—	—	—
76	Umrata	16,051	—	—	140	36	—
77	Talala	20,336	—	—	382	—	—
78	Vichhya	32,515	—	—	—	—	—
79	Tankara	10,000	—	—	—	—	—
80	Byf	5,178	—	4,740	154	—	—
81	Dunger	28,001	—	—	—	—	—

Appendix XI—Contd.

1	2	9	10	11	12	13	14	15
55	Mundra	—	—	—	—	—	31,404	2,67,724
56	Kandoma	—	—	—	1,582	522	1,014	25,380
57	Chuda	—	—	—	—	45	558	22,752
58	Visavadar	—	—	—	88	437	663	84,928
59	Billha	—	—	—	657	307	30	62,068
60	Mahva	—	—	—	—	57	228	69,069
61	Mendharada	—	—	—	—	480	—	43,207
62	Dhrol	1,298	—	—	8	403	5,739	43,972
63	Olha	8,475	—	—	90	1,282	2,736	1,45,852
64	Katavad	—	—	—	430	751	11,401	1,13,010
65	Sahva	9,858	—	—	—	648	1,547	44,059
66	Jodiva	—	—	—	90	—	845	24,891
67	Lalpur	1,786	—	—	38	1,096	693	22,470
68	Maha	—	—	—	—	400	99	8,647
69	Halyad	2,079	103	—	—	1,548	—	49,036
70	Lalhora	—	—	—	—	1,215	—	48,840
71	Ranavav	—	—	—	—	601	—	29,975
72	Siva	1,936	—	—	—	757	334	27,555
73	Thanevalh	—	—	—	371	767	—	58,840
74	Muh	—	—	—	—	598	—	17,097
75	Idra	—	—	—	420	—	—	25,421
76	Umrala	—	—	—	10	432	85	16,754
77	Talra	5	—	—	—	57	—	20,780
78	Vichhva	1,926	—	—	—	1,184	1,065	36,690
79	Tarkra	—	—	—	—	620	1,767	12,387
80	Baf	38	—	26,808	—	465	—	37,383
81	Dunger	—	—	—	—	—	—	28,001

Appendix XI—Contd.

1	2	16	17	18	19	20
55	Mundra	3,445	810	18,640	—	2,90,619
56	Kandorma	—	8,230	2,839	—	36,449
57	Chuda	60,414	13,316	8,482	642	1,05,606
58	Visavadar	3,624	10,708	35,580	25,777	1,60,617
59	Bilkha	7,359	4,683	10,558	662	85,330
60	Mahya	1,889	7,592	8,029	2,825	89,395
61	Mendarada	3,490	3,610	9,479	560	60,346
62	Dhrol	570	1,266	5,313	—	51,121
63	Okha	10,977	11,568	20,993	1,194	1,90,584
64	Kalavad	5,001	7,561	13,355	—	1,38,927
65	Salava	907	2,071	6,506	3,054	56,597
66	Jodiva	1,182	1,327	13,673	—	41,073
67	Lalpur	3,548	12,346	6,360	462	45,186
68	Maha	373	1,730	1,124	—	11,874
69	Halvad	12,278	18,908	25,407	—	1,05,629
70	Lakhsar	9,808	5,232	11,940	615	76,435
71	Ranavav	1,435	42,302	10,792	5,781	90,285
72	Sayla	923	3,727	13,891	1,463	47,557
73	Thangadh	8,226	18,256	41,197	—	1,26,559
74	Muli	1,001	12,263	8,840	—	39,201
75	Lila	6,534	4,783	5,018	—	41,756
76	Umrata	1,085	1,897	4,495	7,287	31,518
77	Talala	696	2,183	3,947	2,761	30,367
78	Vichhva	—	1,116	8,098	—	45,904
79	Tankara	275	1,839	—	—	14,501
80	Byf	241	2,154	4,144	99	44,021
81	Dunger	570	1,749	3,541	4,937	38,798

Appendix XI—Contd.

1	2	21	22	23	24
55	Mundra	—	13,384	13,384	3,04,003
56	Kandorma	—	2,590	2,590	39,039
57	Chuda	—	1,01,493	1,01,493	2,07,099
58	Visavadar	—	67,101	67,101	2,27,718
59	Bilkha	—	21,052	21,052	1,06,382
60	Maliya	—	33,709	33,709	1,23,104
61	Mendarada	3,300	6,155	9,455	69,801
62	Dhrol	58	41,790	41,848	92,909
63	Okha	—	1,05,023	1,05,023	2,59,607
64	Kalavad	1,05,000	16,070	1,21,070	2,59,997
65	Salaya	—	5,655	5,655	62,252
66	Jodiya	—	17,211	17,211	58,284
67	Lalpur	—	11,907	11,907	57,093
68	Malu	—	—	—	11,874
69	Halvad	—	1,093	1,093	1,06,722
70	Lakhsar	—	59,041	59,041	1,35,476
71	Ranavav	—	4,594	4,594	94,878
72	Sayla	—	12,520	12,520	60,077
73	Thangadh	—	28,032	28,032	1,54,591
74	Muli	—	2,222	2,222	41,423
75	Lila	—	3,417	3,417	45,173
76	Umrela	—	30,407	30,407	61,925
77	Talala	—	2,070	2,070	32,437
78	Vichhya	—	3,592	3,592	49,496
79	Tankara	—	2,291	22,291	16,792
80	B/f	—	3,756	3,756	47,777
81	Dunger	—	28,610	28,610	67,408

APPENDIX XII

Income Pattern of Municipalities in Kerala During the Year 1960-61

(Amount in Rs)

Sl. No.	Name of the Municipality	ORDINARY INCOME							Total Tax Income
		TAX INCOME							
		Property Tax (includes service taxes)	Vehicle Tax	Profession Tax	Animal Tax	Advertisement Tax	Entertainment Tax		
1	2	3	4	5	6	7	8	9	
1	Ernakulam	3,77,160	—	1,64,506	142	—	1,34,881	6,76,689	
2	Calicut	12,51,391	19,654	1,01,427	432	—	—	13,75,904	
3	Alappuzha	2,28,591	7,800	1,10,791	—	1,977	66,096	4,15,255	
4	Quilon	1,79,167	1,974	96,295	—	6,634	79,885	3,66,955	
5	Madhavancherry	4,00,068	—	1,08,816	86	—	76,778	5,85,748	
6	Pulicat	1,82,999	—	23,065	643	—	—	2,15,540	
7	Trichur	2,37,945	8,833	86,220	402	—	88,973	4,13,540	
8	Kottayam	2,09,683	1,920	62,520	—	2,401	65,774	3,42,298	
9	Changanassery	2,86,112	29,517	4,420	—	—	—	3,20,049	
10	Puthencherry	2,89,022	5,170	25,115	—	—	25,903	3,45,210	
11	Kuttanadu	50,911	720	20,493	—	368	9,306	81,798	
12	Kollam	75,484	1,246	11,187	—	—	5,888	93,805	
13	Chingacherry	64,892	2,340	24,123	—	2,164	16,994	1,10,513	
14	Fort Cochin	3,60,467	6,041	32,189	88	—	6,033	4,04,818	
15	Shertoli	72,040	219	—	—	536	6,451	79,246	
16	Chittur	57,033	—	11,922	260	—	15,514	84,729	
17	Thrissur	30,880	—	11,346	391	724	7,100	50,441	
18	Marattupuzha	27,617	—	12,448	95	1,643	8,712	50,515	
19	Irinjalakudi	37,590	—	13,089	165	—	14,483	65,327	
20	Attappuram	40,227	39	6,719	—	475	4,239	51,699	
21	Perur	32,574	310	16,608	479	720	7,647	58,338	
22	Alwaye	64,462	—	20,262	33	3,614	24,960	1,13,331	
23	Neyyattinkara	13,058	—	7,048	58	178	4,169	24,511	
24	Mavelikara	23,114	—	11,839	—	262	17,158	42,373	
25	Varkom	14,712	—	12,623	—	382	18,890	46,607	
26	Kunnamkulam	23,150	—	6,649	20,106	—	15,003	64,908	
27	Perumbavoor	29,260	—	13,504	10,317	386	19,962	73,429	
28	Puthi	22,701	—	18,591	—	105	24,387	65,784	

Appendix XII—Contd

Sl No	Name of the Municipality	ORDINARY INCOME						Extra-Ordinary Income	Total Income
		Rents & Prices	Fees & Fines	Grants & Contribution	Mis-cellaneous	Total Ordinary Income			
1	2	10	11	12	13	14	15	16	
1	Ernakulam	1,12,380	1,39,343	2,48,022	97,367	12,73,801	9,79,234	22,43,035	
2	Calicut	1,50,560	1,70,629	3,84,787		20,81,880	—	20,81,880	
3	Alleppey	346	63,390	16,323	3,31,830	8,27,144	1,16,323	9,53,467	
4	Quilon	46,372	39,007	97,606	63,202	6,13,142	3,15,772	9,28,914	
5	Mattancherry	7,225	82,705	92,692	42,726	8,11,096	5,20,515	13,31,611	
6	Palghat	15,492	71,993	82,088	5,74,301	9,59,414	1,33,425	10,92,839	
7	Trehur	83,375	1,10,825	1,76,161	1,07,854	8,91,755	1,62,720	10,54,475	
8	Kottayam	43,601	96,943	93,666	89,836	6,66,344	—	6,66,344	
9	Cannanore	925	46,649	79,746	32,850	4,80,219	—	4,80,219	
10	Tellicherry	4,75,210	38,624	65,259	73,434	9,97,737	—	9,97,737	
11	Kayamkulam	12,391	16,011	15,046	7,988	1,33,234	—	1,33,234	
12	Badagara	802	16,890	18,594	37,316	1,67,407	—	1,67,407	
13	Changanacherry	35,557	49,181	16,196	48,763	2,60,210	—	2,60,210	
14	Fort Cochin	1,529	9,607	65,003	1,42,056	6,23,013	—	6,23,013	
15	Sheratalai	—	12,039	13,329	2,889	1,07,503	99,848	2,07,351	
16	Chittur	5,340	22,830	40,445	9,848	1,63,192	93,472	2,56,664	
17	Thiruvalla	12,262	9,945	9,600	14,729	96,977	—	96,977	
18	Murattupuzha	9,975	14,197	15,573	3,336	93,596	28,608	1,22,204	
19	Irinjalakuda	18,139	18,646	55,812	26,931	1,84,855	89,551	2,74,406	
20	Attungal	13,482	11,571	44,324	8,114	1,29,190	—	1,29,190	
21	Parur	21,516	12,168	15,790	9,845	1,17,657	32,480	1,50,151	
22	Alwaye	17,577	25,377	33,178	57,321	2,46,784	34,331	2,81,115	
23	Neyyattinkara	30,254	4,100	12,151	15,884	86,900	1,019	87,921	
24	Mavelikara	2,786	8,774	15,959	5,513	75,407	—	1,03,642	
25	Vaikom	2,260	4,657	12,979	9,825	76,328	—	76,328	
26	Kunnankulam	10,525	26,634	21,578	19,461	1,43,106	—	1,43,106	
27	Perumbavoor	23,615	17,721	14,071	3,757	1,32,593	—	1,32,593	
28	Palai	12,558	24,718	22,227	17,372	1,42,659	—	1,42,659	

APPENDIX XIII

Income Pattern of Municipalities in Madhya Pradesh During the Year 1960-61

(Amount in Rs.)

Sl No	Name of the Municipality	ORDINARY INCOME					
		TAX INCOME					
		Octroi	Terminal Tax	Tax on Houses & Lands	Tax on Vehicles & Animals	Tax on Profession & Trades	Total Tax
1	2	3	4	5	6	7	8
1	Raipur	17,79,423	—	—	22,769	17,792	—
2	Ratlam	7,31,614	52,372	1,06,263	1,905	—	—
3	Bilaspur	5,64,115	—	—	36,094	—	6,168
4	Burhanpur	6,60,552	—	—	5,491	12,681	—
5	Khandwa	5,08,477	—	—	39,691	14,666	—
6	Sagar	7,48,205	—	—	6	—	—
7	Jagdalpur	52,708	—	—	1,009	—	—
8	Maruware	—	53,765	—	3,307	—	—
9	Durg	4,72,879	—	—	2,551	—	—
10	Dhamtari	5,67,549	—	—	33,164	—	—
11	Chhindwara	3,19,760	—	—	27,980	—	9,480
12	Itarsi	3,17,699	—	—	12,765	—	—
13	Harda	1,78,279	—	—	1,044	—	—
14	Damoh	4,16,879	—	—	22,935	—	—
15	Bina (Etawa)	1,58,712	—	—	5,369	610	9,269
16	Raigarh	—	—	—	4,174	—	—
17	Datia	—	—	—	17,049	—	—
18	Tikamgarh	—	—	—	32,746	8,529	—
19	Shahdol	—	—	—	6,258	—	—
20	Rewa	—	—	12,384	—	—	—
21	Chhatarpur	—	—	8,251	—	1,173	—
22	Satna	—	—	24,491	3,100	—	39,382
23	Soni	2,14,199	—	—	1,205	—	—
24	Dewas	1,70,957	66,456	10,075	6,349	—	—
25	Mandsaur	3,18,811	60,776	29,302	15,567	—	15,567
26	Narmuch	2,01,535	26,649	39,335	5,171	—	—
27	Bhind	1,92,442	10,717	11,536	—	42	—
28	Murena	1,54,959	37,608	5,174	—	—	4,859
29	Vidisha	2,37,097	61,590	—	2,066	2,508	—
30	Sihore	1,55,465	—	—	—	—	—
31	Shivpur	1,71,941	28,617	16,488	3,203	—	—
32	Kharagpur	1,53,709	30,254	22,164	12,075	4,979	—
33	Darr	1,31,189	45,085	4,494	8,817	—	—
34	Jaisa	2,11,766	14,192	5,959	16,723	4,034	—
35	Guna	16,479	34,213	21,391	3,768	—	—
36	Betul	1,84,519	—	—	681	—	—
37	Ambikapur	1,29,415	—	—	2,395	—	—
38	Sihora	95,620	—	—	3,948	—	12,130
39	Khandha	57,952	—	—	1,223	—	—
40	Bhatapara	2,59,471	—	—	707	—	—
41	Parthurna	77,560	—	—	—	—	—
42	Panna	1,27,845	—	—	—	—	—
43	Hoshangabad	1,68,388	—	—	1,738	1,321	—
44	Katni	2,39,000	—	—	11,550	—	13,358
45	Ghoshpore	—	—	—	9,023	—	2,919
46	Mandla	—	59,128	—	1,506	—	2,106
47	Nagpur	—	17,436	—	8,637	—	—
48	Gundarra	1,30,869	—	—	945	—	—
49	Chandpur	1,11,863	—	—	1,124	735	8,170
50	Mandla	1,29,467	—	—	615	—	5,071
51	Ujjain	—	—	—	2,525	743	4,600
52	Vidisha	1,11,349	—	—	662	—	—
53	Ujjain	—	—	—	5,505	1,401	—

Appendix XIII—Contd

Sl No	Name of the Municipality	ORDINARY INCOME					
		TAX INCOME					Total Tax Income
		Service Tax	Shop Tax	Pilgrim Tax	Theatre Tax	Misce- llaneous	
1	2	9	10	11	12	13	14
1	Raipur	3,25,628	48,957	—	—	3,414	21,97,983
2	Ratlam	—	—	—	—	88,351	9,80,505
3	Bihaspur	86,770	—	—	—	4,431	6,97,578
4	Burhanpur	1,72,769	—	—	—	60,049	9,11,542
5	Khandwa	1,75,241	—	—	—	1,13,343	8,51,418
6	Sagar	1,84,404	—	—	—	2,531	9,35,146
7	Jagdalpur	8,809	—	—	—	17,265	79,791
8	Maruwara	56,874	—	—	—	67,671	1,81,617
9	Durg	1,70,439	—	—	—	55,326	7,01,195
10	Dhamtari	34,259	12,888	—	—	10,892	6,58,752
11	Chhindwara	91,145	—	—	—	—	4,48,365
12	Itarsi	34,153	—	—	—	33,200	3,97,817
13	Harda	57,933	—	—	—	11,140	2,48,396
14	Damoh	80,024	1,158	—	—	1,516	5,22,512
15	Bina (Etawa)	6,337	—	—	—	—	1,80,297
16	Raigarh	53,657	—	—	—	—	57,831
17	Datta	687	—	—	—	—	17,736
18	Tikangarh	—	—	—	—	—	41,275
19	Shahdol	12	—	—	—	8,952	15,222
20	Rewa	—	—	—	—	1,15,029	1,27,413
21	Chhatarpur	4,026	—	—	—	—	13,450
22	Satna	—	—	—	—	—	66,973
23	Seoni	47,883	—	—	—	—	2,63,287
24	Dewas	42,214	—	—	—	—	2,96,051
25	Mandsaur	77,424	—	—	—	—	5,17,447
26	Neemuch	1,172	—	—	—	—	2,71,862
27	Bhind	—	—	—	7,780	36,932	2,59,449
28	Murena	—	—	—	—	—	2,02,600
29	Vidisha	—	—	—	23,832	100	3,27,193
30	Schore	—	—	—	—	30,120	1,85,585
31	Shivpuri	—	—	—	—	—	2,20,249
32	Khargone	41,923	—	—	—	—	2,65,104
33	Dhar	—	—	—	—	—	1,89,585
34	Jaora	—	—	—	—	—	2,52,674
35	Guna	—	—	—	—	705	76,556
36	Betul	28,721	—	—	—	27,617	2,41,538
37	Ambikapur	—	—	—	—	615	1,32,425
38	Sihora	17,701	2,180	—	—	7,267	1,38,846
39	Kawardha	—	—	—	—	506	59,681
40	Bhatapara	21,733	20,960	—	—	4,231	3,07,102
41	Pandhurna	5,504	—	—	—	6,275	89,279
42	Piparia	6,762	—	—	—	—	1,34,607
43	Hushangabad	23,028	—	—	—	—	1,94,475
44	Khurai	15,176	—	—	—	11,575	2,90,659
45	Garhakota	—	—	—	—	23,058	35,000
46	Mandla	17,353	—	—	—	11,155	91,248
47	Narsimhapur	20,339	—	—	—	11,889	58,301
48	Gadarwara	—	—	—	—	11,074	1,42,888
49	Champa	4,531	—	—	—	8,265	1,34,788
50	Mungeli	4,090	—	—	—	6,863	1,46,106
51	Balaghat	28,617	—	—	—	18,324	54,809
52	Wara Seoni	9,589	80,484	—	—	7,300	2,09,284
53	Umana	6,997	—	—	—	382	14,285

Appendix XIII—Contd

Sl No	Name of the Municipality	ORDINARY INCOME				
		NON-TAX INCOME				Total Ordinary Income
		Fees & Fines	Rents & Prices	Grants & Contributions	Miscellaneous	
1	2	15	16	17	18	19
1	Raipur	2,43,352	2,80,556	3,33,058	6,141	30 61,090
2	Ratlam	11,132	77,707	1,23,998	783	11,94,125
3	Bilaspur	1,23,254	59,712	2,24,836	21,472	11,26,852
4	Burhanpur	1,07,597	85,934	2,20,278	24,482	13,49,833
5	Khandwa	1,77,009	76,377	1,61,041	41,807	13,07,652
6	Sagar	5,594	69,038	11,796	11,302	10,32,876
7	Jagdalpur	—	384	5,558	37,071	1,22,804
8	Maruwar	94,611	54,588	1,22,990	7,589	4,61,395
9	Durg	88,821	52,907	2,46,088	70,072	11,59,083
10	Dhamtari	59,422	1,41,858	77,563	23,205	9,60,800
11	Chhindwara	37,680	24,565	72,190	6,115	5,88,915
12	Itarsi	—	106	1,05,831	1,10,465	6,14,219
13	Harda	44,667	20,660	84,678	10,617	4,09,018
14	Damoh	61,735	14,878	1,83,264	14,452	7,96,841
15	Bina (Etawa)	35,384	1,549	60,088	11,544	2,88,862
16	Raigarh	20,162	56,177	1,24,203	—	2,58,373
17	Datia	—	208	78,953	—	96,897
18	Tikamgarh	—	1,915	68,535	43,400	1,55,125
19	Shahdol	—	—	29,673	23,447	68,342
20	Rewa	—	—	18,862	1,226	1,47,501
21	Chhatarpur	—	850	29,321	—	43,621
22	Satna	—	221	53,652	—	1,20,846
23	Seoni	—	—	1,17,115	60,146	4,40,548
24	Dewas	—	4,653	27,879	—	3,28,583
25	Mandla	—	3,477	1,97,862	1,63,031	8,81,817
26	Neemuch	—	10,543	28,189	2,103	3,12,697
27	Bhind	50,732	36,735	20,772	17,001	3,84,689
28	Murena	—	361	22,655	58,772	2,84,388
29	Vidisha	7,796	12,261	24,066	5,435	3,76,751
30	Sehore	14,845	—	25,000	22,270	2,47,700
31	Shivpuri	—	2,360	21,887	—	2,44,496
32	Khargone	—	49,363	83,903	—	3,98,370
33	Dhar	—	4,450	23,652	—	2,17,687
34	Jaora	—	4,618	59,469	—	3,16,761
35	Guna	—	—	25,371	—	1,01,927
36	Betul	13,282	32,185	43,745	8,260	3,39,010
37	Ambikapur	9,935	9,775	37,175	1,500	1,90,810
38	Shora	—	—	16,980	—	1,55,826
39	Kawardha	15,987	344	25,379	2,315	1,03,706
40	Bhalsapara	14,491	15,032	85,666	13,180	4,35,471
41	Pandhurna	—	2,732	84,877	1,01,307	2,78,195
42	Pipari	10,265	18,224	30,661	—	1,93,757
43	Hatnababad	—	1,814	44,129	69,628	3,10,046
44	Khura	35,518	4,067	97,293	10,225	4,37,762
45	Garhakota	12,263	4,856	33,261	1,578	86,963
46	Mirdha	—	1,616	61,772	76,082	2,30,718
47	Saundhapur	—	1,687	21,662	33,504	1,15,154
48	Gulmura	—	856	23,563	53,640	2,20,947
49	Chilasa	35,285	326	51,498	2,871	2,26,768
50	Mandla	—	—	44,943	—	1,91,049
51	Bilaspur	32,234	6,936	64,044	—	1,58,023
52	Wara Seoni	41,535	32,284	43,390	1,287	3,27,780
53	Una	—	67	17,816	22,483	5,54,651

Appendix XIII—Contd

Sl No	Name of the Municipality	EXTRA ORDINARY INCOME				Total Income
		Loans	Extra-Ordinary Grants	Extra-Ordinary Income	Total Extra-Ordinary Income	
1	2	20	21	22	23	24
1	Raipur	—	—	6,68,694	6,68,694	37,29,784
2	Ratlam	21,69,300	25,000	6,976	22,01,276	33,95,401
3	Bilaspur	5,67,000	—	2,62,550	8,29,550	18,56,402
4	Burhanpur	25,000	—	1,16,837	1,41,837	15,91,670
5	Khandwa	2,25,000	1,04,759	4,79,617	8,09,376	21,17,028
6	Sagar	—	—	—	—	10,32,876
7	Jagdalpur	—	—	—	—	1,22,804
8	Maruwara	5,50,000	—	24,776	5,74,776	10,36,171
9	Durg	—	—	93,592	93,592	12,53,035
10	Dhamtari	—	—	66,122	66,122	10,26,922
11	Chhindwara	2,50,000	—	23,785	2,73,785	7,22,150
12	Itarsi	2,87,500	—	—	2,87,500	9,01,719
13	Harda	—	—	77,006	77,006	4,86,024
14	Damoh	20,000	—	44,155	64,155	8,60,996
15	Bina (Etawa)	—	—	—	—	2,88,862
16	Raigarh	—	—	69,926	69,926	2,28,299
17	Datia	4,70,242	—	—	4,70,242	5,67,139
18	Tikamgarh	—	—	—	—	1,55,125
19	Shahdol	—	—	—	—	68,342
20	Rewa	—	—	—	—	1,47,501
21	Chhatarpur	—	—	20,712	20,712	64,333
22	Satna	—	—	1,35,630	1,35,630	2,56,476
23	Seoni	—	—	—	—	4,40,548
24	Dewas	—	—	82,821	82,821	4,11,404
25	Mandsaur	1,03,500	—	1,63,031	2,69,531	11,48,348
26	Neemuch	—	—	98,535	98,535	4,11,232
27	Bhind	—	—	—	—	3,84,649
28	Murena	—	—	—	—	2,84,388
29	Vidisha	31,568	—	—	31,568	4,08,319
30	Schore	—	—	—	—	2,47,700
31	Shivpur	—	—	83,335	83,335	3,27,831
32	Khargone	32,500	—	69,815	1,02,315	5,00,685
33	Dhar	3,83,750	—	65,975	4,49,725	6,67,412
34	Inora	—	—	90,267	90,267	4,07,028
35	Guna	—	—	94,059	94,059	1,95,986
36	Betul	10,000	—	10,876	20,876	3,59,886
37	Anbhikapur	—	—	6,885	6,885	1,97,695
38	Sihora	—	—	—	—	1,55,826
39	Kawardha	—	—	3,887	3,887	1,07,593
40	Bhatapara	1,00,000	—	44,119	1,44,119	5,79,590
41	Pandhurna	—	—	—	—	2,78,195
42	Piparia	—	—	20,652	20,652	2,14,409
43	Baushargabad	20,000	—	—	20,000	3,30,046
44	Khurda	—	—	15,527	15,527	4,53,289
45	Guthakota	—	—	—	—	86,943
46	Mandla	10,000	—	—	10,000	2,40,718
47	Narsimhapur	—	—	—	—	1,15,154
48	Gedamwara	12,000	5,125	—	17,125	2,35,072
49	Champa	9,200	—	14,800	24,000	2,50,558
50	Mungeli	—	—	—	—	1,61,029
51	Relgaon	—	—	20,929	20,929	1,75,962
52	Wara Seoni	—	—	49,284	49,284	3,77,064
53	Umaria	—	—	—	—	54,651

Appendix XIII—Contd

1	2	3	4	5	6	7	8
54	Mahrajpur	—	—	—	—	—	—
55	Panni	36,412	—	—	2,903	1,108	—
56	Manhar	—	—	—	911	—	—
57	Bisoda	1,68,105	5,816	1,373	1,589	335	37
58	Dabra	—	—	4,269	—	—	—
59	Gohad	62,721	2,195	2,877	—	—	—
60	Biora	64,276	15,329	947	52,893	—	—
61	Birwaha	73,043	9,079	8,811	6,708	—	—
62	Ashol Nagar	1,46,113	7,279	5,737	7,076	2,864	—
63	Birnagar	94,154	10,048	6,883	2,950	—	—
64	Agar	59,133	18,265	2,463	5,250	—	—
65	Tarana	36,892	6,861	6,559	3,383	1,280	—
66	Sanawad	70,566	2,740	4,745	7,057	7,082	—
67	Sirangpur	51,376	29,043	3,232	1,952	—	—
68	Shajapur	79,323	42,590	6,474	2,188	2,390	—
69	Shujalpur	58,871	22,861	1,762	7,744	2,193	—
70	Alirajpur	42,488	9,069	5,785	2,883	—	—
71	Mahidpur	46,752	12,320	3,788	3,473	1,802	—
72	Sironj	1,00,626	18,263	1,02,900	1,856	—	—
73	Barwani	51,028	22,018	8,813	3,574	—	—
74	Anjad	35,143	8,738	3,221	3,206	—	—
75	Shampur	78,978	4,200	4,987	2,616	—	—
76	Sardhwa	62,773	8,855	4,880	8,459	1,878	—
77	Kulshi	55,043	14,611	4,206	3,479	—	—
78	Khachirod	79,773	5,568	5,870	2,355	1,588	—
79	Narsingharh	34,587	12,269	—	4,148	1,928	—
80	Naugarh	6,694	3,145	560	451	648	—
81	Mulkai	41,245	—	—	162	—	9,330
82	Betul Bazar	—	—	—	1,415	—	2,903
83	Kanker	52,708	—	—	1,009	—	—
84	Manandragarh	—	—	—	—	—	—
85	Khairagarh	14,113	—	—	6	—	—
86	Sausar	21,255	—	—	1,278	623	—
87	Jamai	—	—	—	—	—	—
88	Timarni	24,246	—	—	78	—	—
89	Sohapur	44,319	—	—	1,783	—	—
90	Soni Malwa	—	17,112	—	9,179	—	—
91	Hatta	—	—	—	480	—	2,081
92	Doni	63,210	—	—	2,767	—	—
93	Chhota Chhindwara	—	11,780	—	14,342	—	5,826
94	Katoli	—	16,554	—	—	—	18,119
95	Koti	8,415	—	—	4,638	—	—
96	Katangi	—	—	—	160	—	—
97	Sdhi	—	—	—	—	—	—
98	Nawanganj	—	—	—	—	1,173	—
99	Karwad	—	—	—	—	—	—
100	Bhandar	13,402	2,025	727	342	—	—
101	Bhappara	21,712	—	3,030	1,928	552	—
102	Sar	14,941	25	374	3,289	14	—
103	Khilaspur	19,795	5,666	522	3,302	327	—
104	Soni Malwa	29,826	7,054	2,771	3,618	—	—
105	Karwad	34,434	3,511	2,161	6,492	1,305	—
106	Mandla	27,425	9,781	272	—	—	—
107	Pandharpur	29,373	9,589	1,427	—	6,664	4,458
108	Tal	24,373	4,420	986	—	1,258	2,586
109	Bhandar	64,263	15,329	948	—	—	—
110	Hindupur	20,647	2,649	3,043	1,635	453	—
111	Sardar	44,763	13,866	2,611	5,811	5,836	2,069
112	Mandla	48,919	10,562	5,375	3,173	1,199	—
113	Jabalpur	17,658	6,938	1,024	513	621	—
114	Jabalpur	2,11,766	14,192	5,959	16,723	4,034	—
115	Jabalpur	2,25,582	6,957	4,563	2,160	2,623	—

Appendix XIII—Contd

1	2	15	16	17	18	19
54	Mahrajpur ..	—	56	9,312	48,925	70,216
55	Panna	—	479	49,669	14,592	1,05,163
56	Mauhar	—	34	17,618	24,431	53,473
57	Basoda	6,878	4,718	21,521	2,206	2,21,582
58	Dabra	1,002	—	9,591	—	14,926
59	Gohad	1,603	6,526	11,163	—	1,00,620
60	Biora	793	4,280	12,668	80,259	2,56,126
61	Barwaha	—	912	12,693	33,926	1,45,172
62	Ashok Nagar	—	304	27,517	—	1,96,890
63	Barnagar	—	1,869	19,024	—	1,34,928
64	Agar	—	751	12,888	—	1,26,448
65	Tarana	—	4,303	12,748	—	72,026
66	Sanawad	—	—	—	—	1,13,695
67	Sarangpur	9,988	7,409	21,785	—	1,24,785
68	Shajapur	—	926	17,326	—	1,51,217
69	Shujapur	—	1,486	13,294	—	1,08,211
70	Alirajpur	—	161	11,608	—	71,995
71	Mahdipur	—	807	59,163	—	1,43,871
72	Sironj	—	380	18,888	—	2,42,913
73	Barwani	—	4,746	17,370	—	1,07,667
74	Anjad	—	3,096	6,829	—	60,233
75	Sheopur	—	86	14,253	—	1,05,120
76	Sendhwa	—	4,429	12,585	—	1,03,859
77	Kukshi	—	543	11,404	—	89,286
78	Khacharod	—	618	48,806	—	1,44,578
79	Narsingarh	—	—	17,615	—	70,547
80	Naugarh	—	—	5,451	1,962	1,18,911
81	Mulai	2,231	6,572	13,388	2,836	88,297
82	Ba-ul-Bazar	14,289	1,166	20,414	1,233	60,672
83	Kanher	—	31	2,261	22,240	83,508
84	Marendragarh	—	—	—	15,885	29,769
85	Khairagarh	23	—	11,300	330	25,965
86	Saugar	—	978	33,333	26,496	1,00,915
87	Jamai	—	—	19,342	35,292	85,445
88	Timarni	635	608	—	75	26,908
89	Sohampur	—	773	46,417	30,282	1,31,816
90	Seoni Malwa	28,473	2,196	60,898	27,777	1,63,149
91	Hatta	—	—	19,968	—	25,716
92	Dua	4,014	3,125	7,141	308	85,173
93	Chhota Chhindwara	3,828	7,101	20,340	1,096	72,909
94	Kaali	16,640	6,824	36,857	2,193	1,11,505
95	Kota	—	—	36,344	28,753	78,150
96	Katangi	40,396	10,223	3,416	4,714	65,797
97	Sigh	—	—	4,150	24,541	30,561
98	Nongarg	850	2,932	20,712	—	37,943
99	Kanvaad	—	—	—	—	37,775
100	Bhindar	1,182	7,882	8,944	691	35,195
101	Bhindwara	33	—	10,861	1,846	48,630
102	Sagar	2,009	21,960	6,464	—	53,057
103	Khatkhat	2,195	904	39,340	61,044	1,39,122
104	Sekach	—	1,365	7,453	—	63,643
105	Kanad	—	221	8,415	—	56,539
106	Mandla	—	—	8,049	—	45,527
107	Panna	—	3,128	10,129	8,987	73,837
108	Tal	—	5,175	7,771	—	46,569
109	Ra	—	1,579	12,668	—	1,50,367
110	Harina	—	431	12,914	—	41,772
111	Sagar	—	1,905	9,887	—	88,414
112	Mandla	—	3,751	12,042	—	85,021
113	Panna	—	200	6,886	—	33,740
114	Jam	—	4,618	59,469	—	3,16,761
115	...	—	715	17,070	—	63,670

Appendix XIII—Contd.

1	2	20	21	22	23	24
54	Maharajpur	—	—	—	—	70,216
55	Panna	—	—	—	—	1,05,163
56	Mailhar	—	—	—	—	53,473
57	Basoda	—	—	1,506	1,506	2,23,088
58	Dabra	—	—	—	—	14,926
59	Gohad	—	—	—	—	1,00,620
60	Biora	—	—	—	—	2,56,126
61	Barwaha	—	—	—	—	1,45,172
62	Ashok Nagar	18,500	—	81,136	99,636	2,96,526
63	Barnagar	—	—	—	—	1,34,928
64	Agar	—	—	8,688	8,688	1,35,136
65	Tarana	—	—	58,655	58,655	1,30,681
66	Sanawad	—	—	—	—	1,13,695
67	Sarangpur	2,000	—	66,761	68,761	1,93,546
68	Shajapur	—	—	20,327	20,327	1,71,544
69	Shujalpur	—	—	33,664	33,664	1,41,875
70	Alirajpur	—	—	57,891	57,891	1,29,886
71	Mahidpur	62,600	—	2,08,127	2,70,727	4,14,598
72	Sirong	—	—	9,653	9,653	2,52,566
73	Barwani	—	—	1,07,672	1,07,672	2,15,339
74	Anjad	16,671	—	24,097	40,768	1,01,001
75	Sheopur	4,900	—	1,33,532	1,38,432	2,43,552
76	Sendhwa	—	—	31,567	31,567	1,35,426
77	Kukshi	2,00,000	—	11,355	2,11,355	3,00,641
78	Khacharod	—	—	23,861	23,861	1,68,439
79	Narsingarh	—	—	45,387	45,387	1,15,934
80	Naingarh	—	5,000	—	5,000	23,911
81	Multai	—	—	3,647	3,647	91,944
82	Betul Bazar	—	—	1,318	1,318	61,990
83	Kanker	—	—	—	—	83,508
84	Manendragarh	—	—	—	—	29,769
85	Khairagarh	—	—	9,301	9,301	35,266
86	Sausar	—	—	—	—	1,00,915
87	Jamai	—	—	—	—	85,445
88	Timarni	—	—	—	—	26,908
89	Sohagpur	1,800	—	—	1,800	1,33,616
90	Seoni Malwa	—	—	15,744	15,744	1,78,893
91	Hatta	—	—	—	—	25,716
92	Deori	—	—	17,379	17,379	1,02,552
93	Chhota Chhindwara	—	—	16,290	16,290	89,199
94	Kareli	—	—	9,530	9,530	1,21,035
95	Kota	—	—	—	—	78,150
96	Katangi	—	—	685	685	66,482
97	Sidhi	—	—	—	—	30,561
98	Nowgong	—	—	—	—	37,943
99	Kasrawad	—	—	—	—	37,775
100	Bhander	—	—	30	30	35,225
101	Bhanpura	2,479	—	—	2,479	51,109
102	Susner	4,000	—	6,794	10,794	63,851
103	Khilchipur	—	—	3,413	3,413	1,42,535
104	Sonkatch	—	—	—	—	63,643
105	Kannod	—	—	11,680	11,680	68,219
106	Manawar	—	—	19,293	19,293	64,820
107	Rajpur	7,802	—	—	7,802	81,639
108	Tal	—	—	8,091	8,091	54,660
109	Berasia	—	—	80,259	80,259	2,30,626
110	Hatpipalva	5,500	—	8,666	14,166	55,938
111	Sardarpur	28,588	—	7,983	36,571	1,29,985
112	Manasa	—	—	9,906	9,906	94,927
113	Jhabua	—	—	4,416	4,416	38,156
114	Joura	—	—	90,267	90,267	4,07,028
115	Ranapur	—	—	17,816	17,816	81,486

Appendix XIII—Contd

1	2	3	4	5	6	7	8
116	Nalkhera	23,683	3,500	493	546	—	—
117	Khategron	28,986	2,879	1,996	6,193	—	—
118	Rajgarh	18,713	8,861	1,411	382	—	—
119	Khetua	24,705	6,106	1,546	2,670	—	—
120	Mungroli	28,749	10,370	1,523	1,522	—	—
121	Mandleshwar	13,033	4,156	2,918	1,911	282	—
122	Kolaras	8,624	4,911	530	383	—	—
123	Thindli	13,872	2,264	806	770	193	—
124	Sitamau	22,795	8,363	2,290	488	—	—
125	Chanderi	12,769	7,694	150	1,076	—	—
126	Garoth	92,748	6,251	1,654	1,797	229	—
127	Badnawar	26,395	12,023	—	—	—	—
128	Jawad	33,955	10,721	5,594	1,652	1,583	—
129	Matheshwar	229	9,258	14,868	790	—	—
130	Dharampuri	12,954	3,741	2,571	2,096	1,011	—
131	Raghogarh	7,931	3,559	895	374	—	—
132	Sabalgarh	42,075	8,435	5,183	4,403	—	—
133	Lahar	5,008	2,874	1,225	673	—	—
134	Alot	48,758	5,602	3,043	2,832	—	—
135	Kurwari	10,728	1,905	471	2,572	662	—
136	Binnaganj	7,877	5,749	348	472	263	—
137	Kanra	10,754	7,130	882	330	10,309	—
138	Sikri	58,628	—	—	1,178	—	4,381
139	Sinver	10,995	4,597	2,589	617	384	—
140	Ambah	30,882	14,486	3,430	123	39	—
141	Sultana	16,129	10,117	3,655	1,925	—	—
142	Malhargarh	7,771	3,700	—	2,252	84	—
143	Ichhawar	—	476	—	—	—	185
144	Bukunthpur	—	—	—	719	—	—
145	Purchmarhi	—	—	—	—	—	—
146	Pichhor	4,403	1,685	400	3,265	60	—
147	Meharion	8,949	—	386	99	—	115
148	Baeli	7,784	2,285	1,970	1,160	72	—
149	Phikangaon	28,427	5,153	1,619	4,502	—	—
150	Dabulpur	13,043	7,349	1,382	2,304	418	—
151	Pattiwad	7,476	2,892	2,249	1,416	303	—
152	Jobit	9,600	5,945	1,033	1,817	463	—
153	Rhaurasa	9,821	2,993	548	899	97	—
154	Banspur	6,024	7,480	745	969	422	—

Appendix XIII—Contd

1	2	9	10	11	12	13	14
116	Nalkhera	—	—	—	—	—	28,222
117	Khategaon	—	—	—	—	—	40,054
118	Rajgarh	—	—	—	—	—	29,367
119	Khetia	—	—	—	—	—	35,027
120	Mungaoli	—	—	—	—	—	42,164
121	Mandleshwar	—	—	—	—	—	22,300
122.	Kolaras	—	—	—	—	—	14,448
123	Thandla	1,247	—	—	—	—	19,152
124	Sitamau	—	—	—	—	—	33,936
125	Chanderi	—	—	—	—	—	21,689
126	Garoth	—	—	—	—	—	1,03,679
127	Badnawar	70	—	—	—	—	38,488
128	Jawad	—	—	—	—	—	53,505
129	Maheshwar	—	—	—	—	—	25,145
130	Dharampuri	1,374	—	—	—	—	23,747
131	Raghogarh	—	—	—	—	—	12,759
132	Sabalgarh	51	—	—	—	—	60,147
133	Lahar	—	—	—	—	—	9,780
134	Alot	61	—	—	—	—	60,296
135	Kurwari	—	—	—	—	—	16,338
136	Binaganj	620	—	—	—	—	15,329
137	Karera	—	—	—	—	—	29,405
138	Saktu	2,481	—	—	—	22,106	88,774
139	Sanver	—	—	—	—	—	19,182
140	Ambah	—	—	—	—	—	48,960
141	Sailana	117	—	—	—	—	31,943
142	Malhargarh	—	—	—	—	505	14,321
143	Ichhawar	—	—	—	—	1,249	1,910
144	Baikunthpur	—	—	—	—	91	810
145	Panchmarhi	2,153	—	—	—	3,139	5,292
146	Pichhore	—	—	—	—	—	9,813
147	Mehgaon	5	—	461	—	8 585	18,660
148	Bagli	—	—	—	—	—	13,271
149	Bhikangaon	—	—	—	—	—	39,701
150	Dobalpur	3,885	—	—	—	—	28,381
151	Petlawad	—	—	—	—	—	14,336
152	Jobat	86	—	—	—	—	18,944
153	Bhaurasa	33	—	—	—	—	14,391
154	Bycypur	—	—	—	—	—	15,640

Appendix XIII—Contd

1	2	15	16	17	18	19
116	Nalkhera	—	11,387	5,432	—	45,041
117	Khategaon	—	—	4,671	—	44,725
118	Rajgarh	—	1	11,112	—	40,479
119	Khetia	—	1,494	7,549	34,136	78,206
120	Mungaoli	—	48	27,202	—	69,414
121	Mandleshwar	—	990	4,641	—	27,931
122	Kolaras	—	47	—	—	14,495
123	Thandla	—	124	6,102	—	25,378
124	Sitamau	—	1,125	10,522	—	45,583
125	Chanderi	—	83	13,325	—	35,097
126	Garoth	—	—	8,058	—	1,11,737
127	Badnawar	—	96	9,429	—	48,013
128	Jawad	—	1,415	23,835	—	78,755
129	Maheshwar	—	1,935	11,286	—	38,366
130	Dharampuri	—	217	6,838	—	30,802
131	Raghogarh	—	—	8,380	—	21,139
132	Sabalgarh	—	54	7,743	—	67,944
133	Lahar	—	—	7,003	—	16,783
134	Alot	—	1,152	23,687	—	85,135
135	Kurwari	—	360	6,163	—	22,861
136	Binaganj	—	110	8,179	—	23,618
137	Karera	—	—	—	—	29,405
138	Sikti	1,00,706	—	56,880	7,567	2,53,927
139	Sanver	—	—	5,155	—	24,337
140	Ambah	—	—	—	—	48,960
141	Sailana	—	—	16,879	—	48,822
142	Malhargarh	—	—	—	—	14,321
143	Ichhawar	—	—	1,200	—	3,110
144	Baikunthpur	—	4,761	170	2,938	8,679
145	Panchmarhi	—	100	12,800	28,414	46,606
146	Pichhore	—	50	6,090	—	15,953
147	Mehgaon	—	1,212	—	—	19,812
148	Barli	—	67	3,645	—	16,983
149	Bhikangaon	—	—	4,890	—	44,591
150	Dobalpur	—	125	5,529	—	34,035
151	Putlawad	—	—	9,940	—	24,276
152	Jobat	—	139	4,674	—	23,757
153	Bhaurasa	—	666	6,475	—	21,532
154	Bijevpur	—	79	5,343	—	21,062

Appendix XIII—Contd

1	2	20	21	22	23	24
116	Nalkhera	—	—	—	—	45,041
117	Khategon	—	—	7,023	7,023	51,748
118	Rajgarh	—	—	9,946	9,946	50,325
119	Khetia	—	—	17,994	17,994	96,200
120	Mungaoli	25,000	—	10,945	35,945	1,30,359
121	Mandleshwar	—	—	9,696	9,696	37,627
122	Kolaras	—	—	10,890	10,890	25,385
123	Thandla	2,500	—	9,653	12,153	37,531
124	Sitamau	—	—	10,853	10,853	56,436
125	Chanderi	—	—	8,472	8,472	43,569
126	Garoth	—	—	11,088	11,088	1,22,825
127	Badnawar	5,000	—	7,140	12,140	60,153
128	Jawad	7,500	—	18,350	25,850	1,04,605
129	Maheshwar	—	—	19,139	19,139	57,505
130	Dharampur	15,000	—	5,727	22,727	53,529
131	Raghogarh	—	—	4,739	4,739	25,878
132	Sabalgarh	—	—	17,158	17,158	85,102
133	Lahar	—	—	5,813	5,813	22,596
134	Alot	2,750	—	31,257	34,037	1,19,172
135	Kurvari	—	—	10,329	10,329	33,190
136	Binaganj	3,500	—	3,182	6,682	30,300
137	Karera	—	—	—	—	29,405
138	Sakti	—	—	3,536	3,536	2,57,463
139	Sarver	—	—	5,350	5,350	29,687
140	Ambah	—	—	—	—	48,960
141	Sailana	—	—	9,426	9,426	58,248
142	Malhargarh	390	—	—	390	14,702
143	Ichhawar	—	—	4,656	4,656	7,766
144	Baikunthpur	—	—	—	—	8,679
145	Panchmarhi	—	—	—	—	46,606
146	Pichhore	9,000	—	6,823	15,823	31,776
147	Mehgaon	—	—	—	—	19,812
148	Bagli	—	—	19,293	19,293	36,276
149	Bhikangaon	—	—	12,387	12,387	56,978
150	Dobalpur	30,001	—	7,506	37,507	71,542
151	Petlawad	3,000	—	4,797	7,797	32,073
152	Jobat	—	—	47,393	47,393	71,150
153	Bhaurasa	—	—	4,841	4,841	26,373
154	Biyeypur	—	—	3,450	3,450	24,512

APPENDIX XIV

Income Pattern of Municipalities in Madras State During the Year 1960-61

(Amount in Rs.)

Sl No	Name of the Local Body	ORDINARY INCOME					
		TAX INCOME					
		Property Tax	Tax on Trades & Callings	Entertainment Tax	Surcharge on Stamp Duty	Surcharge on Land Revenues	Service Tax
1	2	3	4	5	6	7	8
1	Madurai	16,51,385	2,95,220	9,45,660	5,06,120	1,457	19,38,061
2	Coimbatore	13,96,524	1,77,627	8,62,706	3,76,033	1,023	14,72,552
3	Tiruchinappally	8,17,564	83,031	5,04,009	2,11,859	6,967	4,01,759
4	Salem	4,49,277	60,286	4,93,449	2,31,079	—	9,52,454
5	Tulicorin	3,33,709	62,722	—	94,814	4,883	3,42,183
6	Vellore	1,39,291	31,352	2,19,625	90,749	2,076	3,20,521
7	Tanjavur	2,92,144	40,839	2,10,514	75,685	—	2,50,128
8	Nagarcot	97,747	49,629	1,38,022	75,500	—	2,82,645
9	Dindī	1,24,152	24,310	1,87,335	68,812	—	2,45,789
10	Kancheepuram	1,86,278	22,814	14,789	61,542	—	1,63,299
11	Kumbakonam	2,70,000	34,254	1,39,858	67,238	1,936	3,72,893
12	Tirunelveli	2,21,848	31,047	2,26,247	11,856	8,031	4,04,877
13	Tiruppur	2,21,606	38,765	1,40,306	74,017	168	2,68,865
14	Cuddalore	1,84,580	20,994	1,05,671	—	—	1,78,344
15	Erode	2,06,346	23,992	2,38,680	1,09,154	4,483	3,32,734
16	Rajapalayam	1,75,339	26,661	65,470	30,714	—	1,17,169
17	Nagapattinam	1,43,050	16,562	61,613	19,152	—	1,72,750
18	Vindhunagar	2,20,735	33,860	—	188	34,799	2,47,407
19	Pollachi	1,51,184	18,282	2,19,054	25,206	—	1,60,569
20	Mavuram	1,49,612	23,566	1,01,393	39,917	1,033	73,831
21	Palayamcottai	1,10,522	22,757	22,332	41,093	—	1,64,010
22	Karur	1,05,472	22,162	98,679	56,277	—	1,33,157
23	Pudukottai	62,619	28,840	92,105	30,717	—	1,14,414
24	Gudiyattam	57,638	7,274	70,367	14,566	2,300	67,923
25	Aruppakottai	1,04,433	17,431	54,718	22,542	—	64,226
26	Ootacamund	2,82,142	11,414	2,14,787	37,965	15,582	2,96,337
27	Srivilliputtur	84,929	11,743	25,878	28,432	—	1,04,288
28	Tiruvannamalai	83,960	8,894	58,368	—	—	54,088
29	Bodinayakanur	49,131	8,055	47,632	36,897	—	96,694
30	Karukundi	1,91,342	17,961	94,521	23,916	—	62,589
31	Villupuram	1,29,731	16,352	1,10,841	26,996	—	77,155
32	Vaniyambadi	48,840	4,191	—	—	—	43,047
33	Srirameam	86,650	6,175	84,001	—	—	72,415
34	Chidambaram	97,485	12,119	1,25,848	55,404	—	1,54,052
35	Palani	90,169	10,694	1,01,594	24,898	1,347	1,15,667
36	Ambur	47,988	5,857	28,367	—	31,452	26,433
37	Melapalayam	55,505	7,596	6,450	27,354	4,818	67,855
38	Tiruvattur	92,375	25,071	16,713	1,56,208	—	1,08,042
39	Milupakuram	64,110	8,605	70,803	16,800	—	87,262
40	Pattikulam	57,443	9,087	55,764	22,535	9,422	43,479
41	Tindivanam	55,957	10,603	43,780	29,780	—	1,39,555
42	Mannargudi	64,442	12,379	60,505	21,013	1,183	32,588
43	Cumbalur	42,319	7,165	21,259	—	—	26,429
44	Arani	15,620	7,967	57,013	26,978	1,257	68,568
45	Tirupattur	60,517	7,940	52,318	18,000	—	38,788
46	Coimbatore	1,37,503	15,609	1,08,952	49,767	2,133	1,25,283
47	Salem	54,218	16,539	—	21,192	24,029	77,352
48	Akottam	42,881	14,942	23,505	19,818	594	51,566
49	Tirupattur	1,04,368	18,501	37,561	35,486	2,111	54,044
50	Uthangudi	52,544	18,631	64,930	21,189	—	99,952
51	Gudiyattam	57,516	9,934	49,650	24,305	4,013	67,250
52	Pattikulam	42,938	6,592	47,883	—	—	28,132
53	Dindur	28,966	6,528	33,898	16,985	140	37,657

Appendix XIV—Contd

Sl No	Name of the Local Body	ORDINARY INCOME						
		Tax Income						Total Tax Income
		Tax on Animals & Vehicles	Pilgrim Tax	Fighting Tax	Education Tax	Betterment Tax	Tax on Servants	
1	2	9	10	11	12	13	14	15
1	Madurai	65,610	68,660	—	7,44,275	1,36,976	21	63,53,445
2	Coimbatore	26,377	—	—	2,45,173	91,300	—	16,19,416
3	Tiruchinappalli	18,337	7,564	1,69,025	1,01,521	—	—	23,21,936
4	Salem	31,315	—	—	1,36,523	43,512	—	23,98,196
5	Tulicorin	21,619	—	69,639	96,335	—	—	10,25,594
6	Vellore	9,973	—	57,392	62,326	11,273	—	9,41,579
7	Tanjavur	28,644	—	71,657	73,775	468	—	10,44,884
8	Nagarcot	—	—	61,006	—	—	8,025	7,12,571
9	Dindī	9,715	—	—	33,985	27,000	—	7,72,098
10	Kancheepuram	18,331	5,075	15,063	30,597	17,453	—	7,18,378
11	Kumbakonam	29,454	—	—	91,602	8,733	—	10,16,008
12	Tirunelveli	18,053	—	53,386	1,36,030	9,500	—	11,90,867
13	Tiruppur	11,027	—	—	1,22,908	13,951	—	89,16,643
14	Cuddalore	16,211	2,160	36,952	13,518	—	—	5,59,490
15	Erode	3,057	—	—	1,19,595	10,192	—	10,48,533
16	Rajapalayam	16,056	—	40,193	12,300	3,202	—	1,57,104
17	Nagapattinam	7,309	8	10,021	35,031	—	—	4,68,506
18	Vindhunagar	7,861	—	22,913	70,227	—	—	6,37,990
19	Pollachi	8,337	—	26,519	53,356	11,000	—	6,73,507
20	Mavuram	11,863	1,126	37,019	40,631	19,557	—	4,99,578
21	Pilavancottai	10,928	—	35,855	52,000	—	—	4,62,509
22	Karur	4,317	—	23,555	62,813	6,500	—	5,12,963
23	Pudukottai	8,375	—	26,382	35,077	8,556	—	4,17,085
24	Gudiyattam	5,116	—	5,193	30,142	—	—	2,60,520
25	Aruppakottai	6,974	—	41,113	33,819	—	—	3,45,316
26	Ootacamund	2,228	—	—	25,391	3,274	—	8,89,120
27	Srivilliputtur	11,890	—	23,232	25,757	6,976	—	3,23,125
28	Tiruvannamalai	1,875	11,398	11,337	37,682	2,000	—	2,69,602
29	Bodinayakan	11,506	—	—	29,643	—	—	2,79,558
30	Karikundi	8,710	—	28,230	62,974	—	—	4,90,243
31	Villupuram	8,282	—	20,709	52,055	7,385	—	4,49,509
32	Vaniyambadi	2,693	—	23,702	27,536	—	33,548	1,53,557
33	Srirangam	7,160	15,221	15,628	39,160	—	33,220	3,59,630
34	Chidambaram	10,322	2,621	34,861	25,064	3,366	—	5,21,142
35	Palani	11,367	8,305	—	39,757	—	—	4,03,798
36	Ambur	2,818	—	13,257	22,110	1,523	—	1,79,805
37	Melapalayam	4,966	—	18,166	12,902	2,578	—	2,08,190
38	Tiruvattiyor	3,945	—	32,702	11,310	—	32,784	4,79,150
39	Miltupakuram	4,167	—	13,249	19,770	5,257	—	2,90,923
40	Periyakulam	7,480	—	—	23,884	4,000	—	2,33,094
41	Tindivanam	4,601	—	28,850	39,332	2,495	—	3,59,532
42	Mannargudi	7,891	—	22,472	22,050	3,630	9,726	2,57,879
43	Cumilem	9,661	—	—	7,562	1,653	—	1,16,048
44	Arni	2,763	—	14,682	13,920	—	—	2,08,782
45	Tireppattur	2,654	—	9,136	25,359	3,157	—	2,17,869
46	Coonoor	535	—	—	15,102	—	—	4,55,184
47	Sivakasi	9,000	—	24,155	27,793	9,325	—	2,63,610
48	Arkonam	1,972	—	9,158	7,374	1,740	—	1,73,550
49	Tiruvarun	6,321	—	21,564	24,449	—	5,335	3,12,760
50	Udamalpet	8,582	—	24,197	45,236	—	—	3,35,261
51	Golichettipalayan	6,227	—	13,192	29,492	—	—	2,61,609
52	Ramanathapuram	3,060	—	11,607	16,864	914	—	1,57,990
53	Dharapuram	2,078	—	18,227	20,761	1,764	—	167,304

Appendix XIV—Contd

Sl No	Name of the Local Body	ORDINARY INCOME				Total Ordinary Income
		Fees & Fines	Rents & Prices	Grants & Contribution	Miscellaneous	
1	2	16	17	18	19	20
1	Madurai	7 93,296	40,21,897	7,39,883	5,89,075	1 24,97,596
2	Coimbatore	7,98 046	8,24,260	5,65,379	2,90,533	71,27 634
3	Tiruchinappalli	6,18 897	96,168	3,75,030	2,35,368	36,47,399
3	Salem	4,67 242	54,947	3,20,536	4,66,258	37,07,179
5	Tulicottai	2,23,104	30,186	4,21,262	1 03,975	18,04,421
6	Vellore	2 36 607	47 755	1,15,758	53,540	13,98,239
7	Tanjavur	2 38 683	7,45 048	1,81,386	83,227	22,93,228
8	Nagarcot	1,66 174	28,507	12,998	5,881	9,26,134
9	Dindur	2 46 858	24,634	1,98,680	54,111	12,96,381
10	Kancheepuram	1 94 653	20 956	1,08,437	75,768	1 11,81,192
11	Kumbakonam	1 62,794	40 482	1,19,471	1,32,803	14,71,558
12	Tiruchelvi	2 29 792	66,134	2,08 330	92,703	17,87 826
13	Tiruppur	3,42 892	41,207	2,64,131	90,545	16,30,418
14	Cuddalore	1,30 312	90,831	1,45,702	10,790	9 37 125
15	Erode	2,28 394	68,189	1 45,468	75,187	15,65 771
16	Rajapalayam	58 497	19,058	25,679	17,201	6,07,539
17	Nagapattinam	88 835	13,613	55,771	1,44,529	7,71,254
18	Vindhunagar	1,06 426	48,955	1,03,510	53,637	9,50,518
19	Pollachi	33 84 434	45 566	2,22,245	34,657	13,14,419
20	Mavuram	1 42,863	14,002	1,73 486	33,887	8,63,816
21	Puliyamcottai	1,00 091	24,950	1 04,543	37,629	7,29,722
22	Karur	1,65,292	4,23 654	1,79 478	1,00,288	13 81,575
23	Pudukottai	1,89 406	23,010	1,04,143	45,808	7,79,452
24	Gudiyattam	1 07,742	8,602	3,04 422	42,831	7,24,117
25	Aruppakottai	62,803	9,970	65,072	6 507	4,89 668
26	Ottacamund	3,12,754	1,45,052	1,07,900	33,738	14,88,564
27	Sivilliputtan	81 411	17,599	38,684	27,440	4,88,289
28	Tiruvannamatha	92 343	8,251	1,42,852	59,346	5,72,394
29	Bodinayakan	56,370	20,354	20,510	24,810	4,01,602
30	Karikundi	59 608	23,586	1,43,708	24,178	7 41,323
31	Villupuram	1,06 972	9,422	1,01,499	25,974	6 93,376
32	Vanivambadi	61 665	8,101	62,147	5,992	32,462
33	Srirangam	53,998	20,436	42,490	61,040	5,46 594
34	Chidambaram	92 116	27,068	47,624	26,706	7 14,656
35	Palani	1,05,784	15 959	1,17,609	42,648	6,85,798
36	Ambar	21 412	17,263	42,236	28,661	2,89,377
37	Melapalayam	27 820	5,450	34,207	11,880	2,87,547
38	Tiruvattivor	25 875	3 012	676	6,946	5,15,659
39	Mitturakkuram	76 503	5,989	57,680	31,156	4,62,251
40	Ponvakulam	45 465	24,967	47,740	2,03,835	5,55 101
41	Tindivanam	44 433	10,224	28,738	16 513	4,59,440
42	Mannargudi	52,700	10 921	28,845	25,791	3 76,145
43	Chengam	41,189	16 076	48,196	4 437	2,25,946
44	Arani	39 415	10,288	21,619	9 358	2,89,462
45	Tirupattur	59 698	7,434	1 67,289	17,314	4,69,604
46	Coimbatore	1,72,319	1,75 461	64,426	2,26 967	1,94,357
47	Sakkari	50 783	14 721	81 582	15 839	4,26 535
48	Arani	3 123	730	17 281	44,606	2,79,290
49	Tirupattur	66 667	5 450	45 107	13 416	4 43 400
50	Udumalpet	84 059	13 784	66,740	26,667	5 26,511
51	Gopurathalavayam	1 28 296	15 886	31 849	17,499	4 55,189
52	Kamathapuram	37 098	4 393	14 244	13 678	2 27 403
53	Dindur	93 0 5	9 957	73 303	17,469	3 58 788

Appendix XIV—Contd

Sl No	Name of the Local Body	EXTRA ORDINARY INCOME				Total Income
		Loans	Extra-Ordinary Grants	Miscellaneous Extra-Ordinary Income	Total Extra-Ordinary Income	
1	2	21	22	23	24	25
1	Madurai	9,10,500	3,70,812	47,3,440	60,20,752	1,85,18,348
2	Coimbatore	13,33,988	34,358	42,86,019	56,54,365	1,27,81,999
3	Tiruchinappally	10,33,251	28,637	22,96,861	33,58,749	70,06,148
4	Salem	4,12,800	48,461	18,58,719	23,19,980	60,27,159
5	Tulicorin	3,28,605	47,618	3,94,883	7,71,106	25,75,527
6	Vellore	2,60,500	2,11,914	2,77,172	7,49,586	21,47,825
7	Tanjavur	25,000	17,713	6,12,511	6,55,224	29,48,452
8	Nagarcot	45,000	76,928	61,910	1,83,838	11,09,972
9	Dindī	2,51,625	3,31,160	2,93,032	8,76,267	21,72,648
10	Kancheepuram	2,80,400	27,514	3,04,395	6,12,309	17,30,501
11	Kumbakonam	1,66,500	1,66,551	5,19,309	8,52,360	23,23,918
12	Tirunelveli	—	4,866	4,96,315	5,01,181	22,89,007
13	Tiruppur	42,500	1,23,381	6,92,324	8,58,205	24,88,623
14	Cuddalore	1,62,800	24,329	4,33,565	6,20,694	15,57,819
15	Erode	1,40,000	—	1,59,703	2,99,703	18,65,474
16	Rajapalayam	17,39,601	36,943	19,65,237	37,41,781	43,49,320
17	Nagapattanam	7,75,000	12,884	1,10,807	8,98,691	16,69,945
18	Vindhunagar	3,33,700	4,44,342	9,00,910	16,78,952	26,29,470
19	Pollachi	8,55,750	23,757	3,35,465	12,14,972	25,29,391
20	Mayuram	38,550	5,385	2,46,600	2,90,535	11,54,351
21	Palayamcottai	1,25,473	11,489	1,29,061	2,66,023	9,95,745
22	Karur	77,600	10,931	1,95,850	2,84,381	16,65,956
23	Pudukottai	30,100	18,914	84,374	1,33,388	9,12,840
24	Gudiyattam	36,400	19,165	1,82,895	2,38,260	9,62,377
25	Aruppakottai	14,000	27,084	61,440	1,02,524	5,92,192
26	Ootacamund	4,97,061	52,824	9,10,039	14,59,924	29,48,488
27	Srivilliputtan	1,43,640	31,910	1,71,965	3,47,515	8,35,804
28	Tiruvannamalai	—	26,250	2,85,315	3,11,565	8,83,959
29	Bodinayakanam	11,100	12,990	1,05,398	1,29,188	5,31,090
30	Karaikundi	—	47,051	1,37,980	1,85,031	9,26,354
31	Villupuram	36,061	14,429	97,353	1,47,843	8,41,219
32	Vaniyambadi	16,000	14,003	72,709	1,02,712	4,24,174
33	Srirangam	35,000	35,681	63,130	1,33,811	6,80,405
34	Chidambaram	1,97,000	13,071	1,71,736	3,81,807	10,96,463
35	Palani	87,000	9,973	1,24,704	2,21,677	9,07,475
36	Ambur	10,000	2,811	38,175	50,986	3,40,363
37	Melapalayam	60,000	499	79,730	86,220	3,73,776
38	Tiruvattiyor	—	—	41,037	41,037	5,56,696
39	Miltupakuram	1,72,600	5,54,855	1,18,067	8,48,522	13,07,773
40	Periyakulam	4,260	22,491	58,689	85,441	6,40,542
41	Tindivanam	18,300	—	1,42,357	1,60,657	6,20,097
42	Mannargudi	55,400	6,904	68,477	1,30,781	5,06,926
43	Cumleum	2,45,000	7,500	1,22,094	3,74,594	6,00,540
44	Arni	77,600	197	35,262	1,13,059	4,02,521
45	Tireppattur	—	17,648	1,66,922	1,84,570	6,54,174
46	Coonoor	2,30,750	15,731	1,43,202	3,89,683	14,84,040
47	Sivakasi	5,83,140	72,177	8,04,648	14,59,965	1,886,500
48	Arkonam	—	—	38,080	38,080	3,17,370
49	Tiruvarun	5,088	64,421	85,402	1,54,911	5,98,311
50	Udamalpet	6,99,300	13,470	69,849	7,82,619	13,09,130
51	Golichettipalayan	66,000	28,165	1,28,134	2,22,299	66,77,488
52	Ramanathapuram	10,000	—	29,539	39,539	2,66,942
53	Dharapuram	3,00,600	10,474	63,684	3,74,758	7,33,516

Appendix XIV—Contd

1	2	3	4	5	6	7	8
54	Chinglepet	42,599	10,094	48,603	14,705	—	1,12,778
55	Devakottai	74,043	12,404	39,297	7,045	—	59,349
56	Arcot	37,681	8,763	45,060	18,638	—	34,448
57	Ranipuram	40,634	2,512	22,082	17,444	—	45,620
58	Ranipet	23,437	9,734	17,160	1,255	—	45,345
59	Shencottab	11,082	6,915	17,150	6,775	—	34,880
60	Tiruvallur	32,975	6,904	44,918	58,615	—	49,660
61	Colachel	5,994	2,693	9,654	11,142	—	—
62	Padmanabhapuram	10,438	5,647	7,981	9,956	—	440
63	Kuzhathuarai	8,333	4,279	8,519	9,448	—	26,691
64	Walajapet	17,051	2,631	9,576	3,672	—	11,174

Appendix XIV—Contd

1	2	9	10	11	12	13	14	15
54	Chinglepet	1,954	—	14,032	25,407	2,041	189	2,72,402
55	Devakottai	5,593	—	22,122	29,903	—	—	2,49,756
56	Arcot	2,057	—	5,207	7,614	—	—	1,59,468
57	Ranipuram	3,538	—	—	14,239	3,300	—	1,49,369
58	Ranipet	1,657	—	21,922	11,511	—	—	1,32,021
59	Shencottab	—	—	7,231	—	—	—	84,033
60	Tiruvallur	2,723	1,971	8,654	15,038	1,546	—	2,23,004
61	Colachel	—	—	2,024	—	—	224	31,731
62	Padmanabhapuram	198	—	4,309	—	—	—	38,969
63	Kuzhathuarai	9	—	—	—	—	453	57,732
64	Walajapet	2,068	—	566	6,450	1,067	—	54,255

Appendix XIV—Contd

1	2	16	17	18	19	20
54	Chinglepet	43,391	20,083	36,852	26,969	3,99,697
55	Devakottai	26,959	3,259	70,787	19,493	3,70,254
56	Arcot	48,748	4,467	2,384	6,364	2,21,431
57	Ranipuram	65,830	16,321	—	25,028	2,56,548
58	Ranipet	78,711	1,786	7,590	17,645	2,37,763
59	Shencottab	17,425	2,977	7,717	491	1,12,643
60	Tiruvallur	22,370	6,758	35,615	3,940	2,91,687
61	Colachel	17,371	961	427	1,383	51,873
62	Padmanabhapuram	5,277	1,231	1,688	2,271	52,436
63	Kuzhathuarai	43,129	6,766	7,286	2,820	1,77,733
64	Walajapet	35,113	3,317	1,09,870	17,603	2,20,156

Appendix XIV—Contd

1	2	21	22	23	24	25
54	Chinglepet	2,16,000	—	44,266	2,60,266	6,59,963
55	Devakottai	76,500	6,104	50,313	1,32,917	5,03,171
56	Arcot	44,000	13,200	51,385	1,08,585	3,30,016
57	Ranipuram	81,300	—	—	81,300	3,37,848
58	Rampet	38,000	—	59,948	97,948	3,35,701
59	Shencottab	71,600	1,461	28,290	1,01,351	2,13,994
60	Tiruvallur	53,500	6,790	51,965	1,12,255	4,03,942
61	Colachel	4,000	7,287	6,921	18,208	70,081
62	Padmanabhapuram	—	653	23,483	24,136	76,572
63	Kuzhathurai	29,800	2,614	3,751	36,165	1,53,898
64	Walajapet	7,000	1,387	37,652	46,039	2,66,197

ORDINARY INCOME

Sl. No.	Name of the Municipality	TAX INCOME						Fees & Fines	Rents & Prices
		Octroi Tax	Property Tax	Service Tax	Tax on Trades & Callings	Other Tax Income	Total Tax Income		
1	2	3	4	5	6	7	8	9	10
1	Sholapur	22,26,225	10,29,910	16,89,448	—	4,53,078	53,98,701	4,37,324	7,23,105
2	Kolhapur	27,09,586	5,07,049	1,12,914	46,080	3,61,308	37,36,967	74,345	2,73,880
3	Amravati	12,98,838	34	6,44,445	—	16,289	19,59,606	48,861	69,725
4	Nasik	9,43,552	3,92,321	5,17,566	—	2,72,585	21,26,024	2,33,587	70,099
5	Malegaon	19,11,530	2,98,778	1,60,040	14,012	26,637	24,10,997	1,18,158	9,31,237
6	Akola	14,12,152	2,98,246	4,60,570	49,326	44,758	22,95,352	1,72,877	14,665
7	Udhavnagar	—	—	—	—	—	—	8,369	—
8	Thane	2,94,104	6,12,711	6,17,535	723	36,047	15,61,120	88,139	54,575
9	Dhule	8,95,997	4,15,985	1,22,824	—	1,29,432	15,64,238	1,91,969	64,155
10	Aurangabad	—	1,13,620	89,403	—	67,845	2,70,868	72,081	33,801
11	Nanded	—	1,60,375	51,873	87	64,345	2,76,680	1,86,731	46,738
12	Jalgaon	8,00,194	4,70,717	2,53,495	1,710	1,35,762	16,61,878	1,84,015	1,53,692
13	Bhusawal	3,21,410	3,51,266	1,47,510	4,610	30,226	8,55,022	2,06,820	71,017
14	Singli	11,36,966	3,64,427	1,71,109	—	41,514	17,14,016	17,307	19,95,250
15	Kalyan	3,02,957	3,81,773	2,17,927	10,189	45,787	9,58,633	34,905	6,730
16	Jalna	—	1,15,415	35,130	—	70,494	2,21,039	1,14,162	63,033
17	Gondia	—	63,039	68,361	—	2,52,669	3,84,069	80,704	1,30,480
18	Miraj	2,35,384	1,32,490	11,295	353	56,654	4,36,176	15,557	42,569
19	Chandni	4,83,646	—	58,602	—	38,309	5,80,557	19,130	52,983
20	Ichalkranji	7,69,109	36,691	5,122	—	15,979	8,26,901	40,318	29,073
21	Barsi	4,11,092	68,510	2,47,144	—	82,740	8,09,486	43,394	46,440
22	Wardha	1,12,956	—	2,59,812	—	25,419	3,98,187	26,338	15,885
23	Bhamburda	11,31,259	1,11,928	51,652	—	22,130	13,16,969	30,861	12,627
24	Amalner	3,70,111	1,96,414	26,247	—	43,212	6,35,984	58,600	39,704
25	Yeotmal	1,25,700	93,340	36,825	62,915	24,835	3,43,615	53,110	99,355
26	Pandharpur	2,18,223	1,49,516	93,688	2,75,824	57,167	7,94,418	1,33,852	49,109
27	Khangason	4,18,476	91,759	78,790	4,835	30,138	6,23,998	2,78,038	37,721
28	Satara	2,40,806	1,49,040	92,092	—	23,718	5,06,520	51,780	62,515
29	Nandurbar	2,88,014	1,61,633	75,777	1,539	24,605	5,51,568	69,972	25,571
30	Latur	—	90,848	61,719	6,279	42,804	2,01,650	15,997	6,241
31	Kamptee	2,40,262	—	65,623	—	28,895	3,34,780	19,158	36,268
32	Nasik Road Deolali	2,36,156	54,370	9,286	—	24,376	3,24,188	40,050	12,491

Appendix XV—Contd

Sl No	Name of the Municipality	ORDINARY INCOME			EXTRA ORDINARY INCOME			Total Income
		Grants & Contributions	Miscellaneous Income	Total Ordinary Income	Loans	Extra-Ordinary Income	Total Extra-Ordinary Income	
		11	12	13	14	15	16	17
1	2							
1	Sholapur	12,22,206	2,83,390	80,64,926	—	39,92,404	39,92,404	1,20,57,130
2	Kolhapur	6,69,448	1,34,163	48,88,803	—	27,92,265	27,92,265	76,81,068
3	Amravati	6,47,478	22,407	27,48,077	—	3,07,722	3,07,722	30,55,799
4	Nasik	6,56,330	3,60,362	34,46,402	—	5,96,181	5,96,181	40,42,583
5	Malegaon	4,65,844	1,75,861	41,02,097	—	25,43,212	25,43,212	66,45,309
6	Akola	5,48,822	59,085	30,90,801	26,26,946	—	26,26,946	57,17,747
7	Ulhasnagar	49,395	41	57,805	—	1,000	1,000	58,805
8	Thana	1,30,829	13,843	18,48,506	—	2,19,081	2,19,081	20,67,587
9	Dhulia	3,75,298	71,551	22,67,211	—	13,44,276	13,44,276	36,11,487
10	Aurangabad	1,81,612	—	5,58,362	—	14,239	14,239	5,72,601
11	Nanded	1,71,042	450	6,81,641	—	1,23,028	1,23,028	8,04,669
12	Jalgaon	4,08,958	35,818	24,44,361	—	4,28,134	4,28,134	28,72,495
13	Bhusawal	1,36,276	99,658	13,68,793	—	1,36,852	1,36,852	15,05,645
14	Sangli	1,67,634	87,095	39,81,302	30,000	9,98,786	10,28,786	50,10,088
15	Kalyan	1,15,618	52,277	11,68,163	—	9,37,082	9,37,082	21,05,245
16	Jalna	1,22,103	22,754	5,43,091	—	11,235	11,235	5,54,326
17	Gondia	2,99,585	24,760	9,19,598	57,578	24,148	81,726	10,01,324
18	Miraj	58,778	7,227	5,60,307	—	1,15,792	1,15,792	6,76,099
19	Chandrapur	1,65,411	22,535	8,40,616	—	2,88,135	2,88,135	11,28,751
20	Ichalkaranji	88,699	81,411	10,66,402	—	4,72,261	4,72,261	15,38,663
21	Barshi	1,22,418	38,483	10,60,221	—	2,22,247	2,22,247	12,82,468
22	Warud	1,81,046	6,724	6,28,180	—	44,753	44,753	6,72,933
23	Bhivandi	35,816	22,109	14,18,382	—	3,35,892	3,35,892	17,54,274
24	Amalner	1,93,037	5,435	9,50,444	—	5,93,407	5,93,407	15,43,851
25	Yondmal	90,600	70,299	5,11,115	1,55,505	1,33,755	2,89,260	8,00,375
26	Pandharpur	2,75,020	82,112	13,22,698	—	10,95,787	10,95,787	24,18,485
27	Khamgaon	5,943	14,627	10,27,812	—	1,16,460	1,16,460	11,44,272
28	Satara	1,97,691	8,297	7,97,133	—	2,65,012	2,65,012	10,62,145
29	Nandurbar	1,19,665	1,436	7,75,073	—	2,46,634	2,46,634	10,21,707
30	Latur	1,28,929	6,244	3,54,253	—	18,018	18,018	3,72,271
31	Kamptee	1,23,092	5,877	5,19,542	—	31,372	31,372	5,50,914
32	Nasik Road Deolali	13,655	—	3,96,261	—	1,46,195	1,46,195	5,42,456

	1	2	3	4	5	6	7	8	9	10
31	11	11	72,562	18,647	1,37,215	6,159	27,779	2,76,233	51,130	50,772
32	12	1,00,179	10,865	10,865	40,252	—	9,264	1,66,719	21,134	1,925
33	13	—	—	17,001	9,824	—	2,155	54,983	17,231	—
34	14	—	—	1,59,806	11,740	—	33,583	5,07,127	26,723	15,831
35	15	3,01,998	1,09,838	1,09,838	50,902	5,910	19,042	6,13,241	30,158	16,059
36	16	1,57,549	1,34,867	1,34,867	—	624	27,105	1,62,596	17,345	1,188
37	17	—	—	13,731	—	15,233	11,560	2,67,595	25,323	1,962
38	18	1,98,189	1,98,189	13,731	28,882	—	8,306	1,82,742	9,452	1,758
39	19	2,52,095	1,01,297	1,01,297	21,044	—	34,990	1,64,114	19,367	14,741
40	20	2,06,110	60,458	60,458	53,442	9,114	48,797	1,29,398	27,176	1,498
41	21	—	26,348	26,348	54,253	—	26,564	2,79,795	28,502	19,337
42	22	1,97,185	—	—	56,046	2,874	26,564	2,79,795	28,502	19,337
43	23	1,41,858	30,796	30,796	41,350	—	11,799	2,31,796	18,232	19,849
44	24	1,29,515	83,221	83,221	7,231	—	2,994	2,40,025	43,474	800
45	25	1,63,975	25,826	25,826	37,737	9,493	14,733	2,35,355	16,643	58,735
46	26	1,89,074	8,904	8,904	21,594	1,050	3,189	2,41,862	6,982	5,272
47	27	1,62,477	27,625	27,625	40,910	7,661	15,727	1,59,813	20,315	35,137
48	28	2,20,012	1,12,516	1,12,516	11,558	—	32,248	1,09,062	18,146	23,112
49	29	—	12,188	12,188	44,626	—	38,039	3,87,001	20,636	10,281
50	30	2,16,214	1,18,310	1,18,310	4,750	9,688	5,938	1,49,400	8,562	14,089
51	31	1,23,342	64	64	20,056	—	14,114	1,44,150	41,950	17,593
52	32	70,426	16,671	16,671	20,295	2,644	5,416	1,50,567	14,254	4,095
53	33	1,09,092	10,675	10,675	25,384	—	19,704	1,81,756	30,754	5,859
54	34	1,02,218	53,861	53,861	5,223	750	20,655	2,48,310	28,220	28,878
55	35	1,37,269	55,644	55,644	33,068	1,674	19,382	4,44,968	18,400	23,828
56	36	97,909	2,51,517	2,51,517	76,160	—	13,958	2,37,544	23,657	6,897
57	37	1,38,469	19,176	19,176	65,173	768	34,572	1,63,713	11,399	63,955
58	38	54,486	14,213	14,213	58,692	1,750	6,534	1,33,367	11,361	163
59	39	1,03,076	18,915	18,915	—	4,842	31,034	3,39,640	33,173	36,248
60	40	2,17,808	80,085	80,085	8,166	2,547	31,034	3,39,640	33,173	36,248
61	41	1,76,958	73,230	73,230	13,410	—	13,613	2,77,211	20,169	1,33,249
62	42	1,25,514	45,293	45,293	5,380	—	13,613	2,77,211	20,169	1,33,249
63	43	56,224	53,954	53,954	5,380	9,108	15,008	2,00,303	81,874	42,634
64	44	97,129	12,062	12,062	1,71,239	—	9,369	2,90,786	8,024	5,010
65	45	—	76,629	76,629	11,281	—	8,581	1,29,053	20,767	1,359
66	46	1,17,503	1,111	1,111	—	—	502	77,131	86,856	66,261
67	47	89,204	28,692	28,692	51,563	—	22,610	1,92,787	8,79,306	4,737
68	48	33,283	10,983	10,983	43,412	—	26,601	1,87,909	264	18,523
69	49	—	36,404	36,404	25,641	2,876	24,883	97,666	1,310	13,427
70	50	—	93,590	93,590	—	—	21,480	57,884	9,403	10,960
71	51	2,09,972	75,262	75,262	1,11,197	—	1,818	2,06,605	20,424	76
72	52	2,38,234	23,812	23,812	7,157	—	21,239	3,13,630	7,225	28,079
73	53	1,85,552	1,32,639	1,32,639	35,253	—	1,089	2,98,388	14,824	26,514
74	54	—	—	—	28,875	2,140	21,321	3,70,527	16,321	3,658

Appendix XV—Contd

1	2	11	12	13	14	15	16	17
33	Hingnihat	2,75,118	19,186	6,75,719	—	13,218	13,218	7,19,947
34	Achdour	1,19,102	5,261	3,16,118	—	11,638	11,638	1,57,796
35	Ambarnath	16,783	11	91,018	—	—	—	91,018
36	Chalisgaon	64,317	26,020	6,70,020	—	1,88,777	1,88,777	1,58,797
37	Karad	63,015	11,351	7,87,126	—	5,91,925	5,91,925	13,79,121
38	Bhir	51,918	2,675	2,11,742	—	11,719	11,719	2,73,191
39	Akoti	1,18,951	1,797	1,17,628	—	57,150	57,150	1,75,078
40	Ratnagiri	51,712	27,871	1,78,568	—	7,23,217	7,23,217	12,01,205
41	Malakpur	2,55,828	20,164	6,75,021	—	37,092	37,092	7,12,113
42	Pulgaon	1,01,041	1,511	2,69,659	—	11,510	11,510	2,81,199
43	Bhandari	2,18,112	4,336	5,51,382	—	19,520	19,520	6,03,992
44	Washim	1,57,161	7,089	1,18,967	—	12,125	12,125	1,61,222
45	Chopda	51,276	3,115	1,26,298	—	10,755	10,755	1,37,051
46	Kuraja	2,16,816	6,226	1,97,311	19,500	11,111	11,111	5,44,175
47	Tumsar	2,65,885	11,051	5,80,669	1,00,000	66,152	66,152	7,56,021
48	Bidnara	1,13,191	4,121	1,72,031	—	21,569	21,569	1,96,400
49	Nanmad	56,653	21,002	1,92,920	—	1,07,991	1,07,991	6,00,911
50	Hingoli	71,517	—	2,21,867	1,320	1,129	1,129	2,21,196
51	Shrirampur	71,918	21,011	5,12,989	—	47,713	47,713	6,10,647
52	Unner	96,236	3,911	2,91,193	8,421	11,614	11,614	1,13,640
53	Basem	37,565	109	2,11,667	—	21,125	21,125	2,65,732
54	Anjangaon	1,41,191	5,651	1,19,060	—	16,014	16,014	1,15,121
55	Dharrangaon	12,719	1,019	2,72,196	—	24,471	24,471	1,01,057
56	Sangrampur	16,515	5,518	1,52,046	—	25,172	25,172	1,96,214
57	Lonavala	1,80,236	29,786	5,39,259	1,19,004	47,090	47,090	4,26,119
58	Shegaon	1,15,115	1,656	1,11,541	—	15,995	15,995	1,00,441
59	Arvi	37,792	29,786	1,19,059	—	59,647	59,647	5,03,736
60	Akkalkot	63,757	31,573	1,93,071	—	29,570	29,570	2,12,651
61	Baramati	54,651	5,571	5,04,691	—	15,237	15,237	5,12,974
62	Yeola	77,269	5,661	1,70,851	—	1,11,073	1,11,073	5,71,924
63	Shirpur	27,452	660	1,10,711	—	51,050	51,050	1,63,742
64	Islampur	60,803	6,286	3,31,932	—	19,176	19,176	3,51,103
65	Ballarpur	28,620	—	2,18,263	—	7,060	7,060	2,75,325
66	Parli	1,17,823	10,881	2,58,863	—	16,952	16,952	2,75,320
67.	Murtajapur	22,845	19,132	12,05,531	—	15,277	15,277	12,23,811
68.	Phaltan	28,764	4,684	2,19,973	—	8,924	8,924	2,57,401
69.	Osmanabad	30,741	5,698	1,15,351	—	5,016	5,016	1,50,367
70.	Udgir	16,484	5,464	1,14,686	—	79,948	79,948	1,91,634
71.	Dombivali	67,742	7,077	2,19,044	—	54,701	54,701	3,03,713
72.	Pachora	81,346	49,773	1,23,753	—	1,39,935	1,39,935	5,63,633
73.	Wani	65,110	7,723	4,70,845	—	17,805	17,805	5,13,650
74.	Panvel	—	—	4,63,339	—	61,517	61,517	5,21,956

Appendix XV—Contd

	1	2	3	4	5	6	7	8	9	10
75	Purul	1,73,059	39,510	—	3,461	31,913	2,47,943	21,718	21,335	
76	Malan	1,24,029	37,521	7,338	—	11,178	1,80,066	11,988	9,591	
77	Wal	85,594	21,485	29,954	—	13,062	1,50,095	7,639	16,307	
78	Momunbad	—	9,180	29,033	—	35,53	43,556	16,500	3,41,806	
79	Achalpur Camp	—	16,184	36,451	—	69,239	1,21,874	57,404	545	
80	Nandpur	70,713	16,018	33,214	242	44,125	1,64,312	13,449	3,458	
81	Chiplan	2,20,509	33,765	11,531	—	3,807	2,69,612	37,388	14,690	
82	Patola	68,024	36,398	2,720	—	12,470	1,19,612	23,377	8,844	
83	Sinnar	181,157	130	22,013	10,079	15,124	1,58,503	19,269	16,249	
84	Kopurigan	1,66,098	87,736	4,787	—	30,037	2,88,658	51,107	26,998	
85	Yawal	61,450	38,621	8,543	—	9,191	1,17,805	2,422	8,840	
86	Tarason	53,188	38,959	13,760	—	13,501	1,19,408	10,899	10,660	
87	Frindol	34,843	28,681	4,184	—	8,115	75,823	5,337	14,418	
88	Bahapur	46,060	6,042	10,922	8,510	29,702	1,01,236	5,337	9,740	
89	Buddhara	93,781	16,036	67,293	5,164	58,375	2,40,649	558	1,483	
90	Warud	71,905	9,303	25,286	—	21,379	1,27,873	58,373	44,632	
91	Dondnaha	1,49,702	43,419	20,913	7,930	7,487	2,29,451	16,440	2,602	
92	Basmath	—	12,813	—	625	9,606	23,044	2,026	13,678	
93	Dieris	—	8,213	1,940	4,513	56,046	70,712	19,283	6,841	
94	Dityapur	—	17,874	33,968	—	34,535	86,377	11,064	6,096	
95	Sawantwadi	1,62,554	20,574	3,096	307	18,786	2,05,317	4,403	10,116	
96	Jeatpuri	30,795	67,335	9,406	—	7,167	1,14,703	16,239	3,584	
97	Puni	62,365	—	11,384	—	19,228	92,977	9,429	8,586	
98	Tiloda	38,214	44,247	2,785	—	5,118	90,364	25,424	2,875	
99	Dagloor	—	5,493	9,088	—	—	14,581	15,866	5,936	
100	Kitol	1,11,172	8,616	15,202	2,862	41,615	1,79,467	1,078	548	
101	Ashit	—	17,865	5,156	240	2,270	25,531	1,837	37,027	
102	Manwath	—	16,183	—	—	22,345	38,528	6,437	36,856	
103	Wirona	1,39,500	—	35,241	200	14,971	1,89,912	20,307	24,190	
104	Sulu	—	43,448	—	7,526	30,343	81,317	1,069	64,121	
105	Vajrapur	—	12,289	—	3,858	19,832	35,979	1,565	929	
106	Kurduwath	73,518	15,703	2,578	—	15,905	1,07,704	5,817	593	
107	Chikbadi	1,25,956	9,621	6,879	597	11,530	1,54,563	1,195	4,251	
108	Vite	33,203	27,821	11,947	—	18,010	82,158	36,465	6,699	
109	Shalada	93,694	26,197	2,856	924	7,621	1,41,681	33,427	16,272	
110	Raver	36,057	33,912	5,917	5,667	11,172	89,174	115	18,204	
111	Mangalwedha	49,585	16,711	1,207	—	8,773	78,675	51,844	15,927	
112	Savda	75,073	28,643	2,825	91,107	11,309	1,24,421	93,055	14,147	
113	Fuzpur	51,929	23,402	6,415	—	6,820	1,32,220	380	8,322	
114	Nandgaon	76,689	46,523	2,188	—	12,712	1,61,040	5,910	749	
115	Dhond	79,883	63,301	5,744	—	23,083	1,49,538	—	—	
116	Umarkhed	72,650	28,940	22,077	2,788	—	—	—	—	

Appendix XV—Contd

	1	2	11	12	13	14	15	16	17
75	Pusad	48,534	19,724	3,62,254	—	—	37,679	37,679	3,99,933
76	Malvan	34,819	1,342	2,28,997	—	—	37,670	37,670	2,66,667
77	Wai	30,555	1,787	1,99,670	—	—	10,966	10,966	2,10,636
78	Mominabad	20,879	—	97,252	—	—	4,747	4,747	1,01,999
79	Achalpur Camp	1,12,319	1,780	6,35,183	—	—	37,095	37,095	6,72,278
80	Nandura	83,404	2,783	2,64,493	—	—	24,207	24,207	2,88,700
81	Chiplun	30,011	9,374	3,15,593	—	—	2,32,317	2,32,317	5,47,910
82	Parola	26,742	6,750	2,05,182	—	—	3,42,156	3,42,156	5,47,338
83	Sinnar	55,768	2,364	2,44,856	—	—	18,585	18,585	2,63,441
84	Kopergaon	60,152	20,280	4,04,608	—	—	60,894	60,894	4,55,502
85	Yawal	53,240	5,302	2,54,452	—	—	1,24,138	1,24,138	3,78,590
86	Tasgaon	23,196	1,632	1,55,498	—	—	15,115	15,115	1,70,613
87	Lrandoli	25,516	1,473	1,24,371	10,000	—	5,393	35,393	1,29,764
88	Balapur	57,290	1,275	1,79,556	—	—	7,807	7,807	11,87,369
89	Buldhana	68,704	2,368	3,22,019	—	—	35,272	35,272	3,57,291
90	Warud	62,187	247	2,50,163	—	—	13,753	13,753	2,63,916
91	Dondacha	44,165	19,564	3,54,252	2,00,167	—	4,34,862	6,35,029	9,89,281
92	Basmath	13,786	5,680	47,138	—	—	—	—	47,138
93	Digras	82,491	1,443	1,87,607	—	—	29,434	29,434	2,17,041
94	Daryapur	73,624	1,965	1,79,871	8,285	—	11,125	19,410	1,99,281
95	Sawantwadi	21,157	1,00,317	3,37,290	—	—	1,26,738	1,26,738	4,64,028
96	Igatpuri	35,785	4,637	1,81,480	—	—	18,802	18,802	2,00,282
97	Pauni	1,16,722	3,136	2,19,848	—	—	26,419	26,419	2,46,267
98	Talodi	23,123	5,021	1,30,313	5,722	—	33,337	39,059	1,69,372
99	Dogloor	27,423	—	70,303	—	—	—	—	70,303
100	Katol	64,150	2,183	2,67,602	6,42,500	—	20,093	6,62,593	13,05,093
101	Ashta	32,278	31,627	91,062	—	—	13,398	13,398	1,04,460
102	Manwathi	23,283	4,989	1,05,664	—	—	1,938	1,938	1,07,602
103	Warora	73,467	—	3,06,672	1,04,690	—	12,494	1,17,184	4,23,856
104	Sahu	40,753	10,993	1,58,322	—	—	—	—	1,58,322
105	Vajapur	19,602	6,060	94,788	—	—	2,741	2,741	97,529
106	Kurduwadi	39,362	6,318	2,19,070	—	—	55,137	55,137	2,74,207
107	Chikballi	1,06,043	2,165	2,69,537	—	—	23,953	23,953	2,93,490
108	Vite	11,539	2,178	97,663	—	—	14,193	14,193	1,11,856
109	Shahada	66,467	9,647	2,58,511	—	—	2,81,613	2,81,613	5,40,124
110	Raver	25,870	8,977	1,64,147	—	—	8,95,872	8,95,872	10,60,019
111	Mangalwedha	14,809	8,882	1,08,753	2,160	—	9,592	11,752	1,20,505
112	Savda	67,951	13,472	2,75,89	—	—	20,502	20,502	2,96,394
113	Fazpur	42,639	6,986	2,10,001	—	—	17,906	17,906	2,27,907
114	Nandgaon	33,142	15,082	1,99,057	—	—	58,793	58,793	2,57,850
115	Dhond	30,904	8,256	2,09,502	—	—	—	—	2,09,502
116	Umarkhed	50,857	2,008	2,09,062	—	—	13,867	13,867	2,22,929

	1	2	3	4	5	6	7	8	9	10
117	Tirora	—	14,373	5,159	—	—	13,389	32,921	8,966	11,779
118	Satana	98,105	34,571	5,099	—	25	13,480	1,41,480	7,289	11,751
119	Phamangan	—	15,039	32,989	8,182	—	13,480	1,30,816	11,064	8,169
120	Junnar	66,273	16,035	9,936	—	—	16,117	1,08,361	7,689	1,074
121	Jalgaon	32,004	12,750	14,012	—	2,709	9,833	70,908	11,753	18,629
122	Vengarla	1,59,431	20,890	2,853	—	—	3,192	1,86,369	1,062	1,985
123	Mehkar	1,21,320	9,907	10,909	—	—	4,327	1,46,463	2,235	1,158
124	Talgaon	31,729	16,984	27,099	924	—	7,281	84,017	8,286	2,400
125	Shandurgani	18,761	1,957	13,167	—	850	7,539	44,424	13,165	17,499
126	Durva	—	21,559	27,818	—	872	32,621	52,878	10,460	1,097
127	Karmali	81,481	38,003	—	—	—	15,087	1,35,443	8,109	5,314
128	Mithal	1,19,254	50,828	20,985	—	—	9,261	2,00,328	13,889	791
129	Jasimpur	1,33,790	16,036	1,292	—	—	13,348	2,30,798	262	6,042
130	Mundrai	12,755	1,360	1,292	—	—	3,269	52,701	1,050	12,046
131	Kurnadwad	29,912	13,462	2,202	—	—	7,125	11,761	2,395	10,944
132	Porei	—	1,707	—	—	—	10,054	84,935	1,223	300
133	Gudhargaj	66,100	14,737	2,268	—	—	1,830	28,662	27,625	7,415
134	Patur	—	22,951	—	—	5,711	3,727	11,42,78	1,935	30,244
135	Pandhukavadi	74,051	17,122	14,023	—	5,355	31,912	44,938	4,923	3,154
136	Nakhad	—	—	13,026	—	—	14,388	70,081	488	—
137	Mithad	36,972	12,211	6,430	—	80	1,601	50,296	4,671	1,126
138	Shivardhan	15,297	11,186	13	—	2,199	42,329	96,957	10,741	14,050
139	Urin	18,076	—	5,171	—	1,381	14,737	42,240	27,537	1,812
140	Stoner	—	8,138	18,814	—	551	5,125	10,206	3,627	1,091
141	Mamrupur	—	2,441	2,640	—	—	1,581	63,017	2,974	27,285
142	Murad	—	9,732	218	—	4,594	—	20,410	2,267	2,000
143	Ward	46,892	15,241	4,038	—	1,131	10,649	15,519	680	1,856
144	Ausi	—	4,083	—	—	787	29,919	40,813	9,190	517
145	Dharmbad	—	10,894	—	—	—	5,974	83,653	4,760	6,325
146	Abhap	39,854	27,386	10,431	—	8	20,116	30,610	1,611	12,369
147	Gumakhad	—	9,148	1,346	—	—	33,911	71,434	6,989	3,191
148	Singola	32,456	3,251	1,816	—	—	6,759	1,12,189	9,816	15,350
149	Pen	67,130	29,873	8,427	—	—	4,534	57,976	12,609	3,202
150	Khopi	49,027	—	4,415	—	—	6,765	1,551	1,671	1,725
151	Jumar	—	5,844	—	—	—	15,276	39,300	1,386	4,242
152	Chadur Railway	—	10,110	13,257	657	—	9,481	18,734	291	9,189
153	Patur	—	5,903	3,350	—	—	28,611	72,755	8,177	1,118
154	Rahimnagar	—	7,198	265	333	—	1,828	18,163	—	1,654
155	Talgaon	11,526	12,357	31,787	—	447	423	6,974	1,974	1,971
156	Nilanga	—	5,888	—	—	1,064	10,175	—	—	—
157	Puthi	—	5,487	—	—	2,125	—	—	—	—
158	Vanlegan	—	6,945	—	—	—	—	—	—	—

Appendix XV—Contd

1	2	11	12	13	14	15	16	17
117	Tirora	16,533	1,462	73,661	—	4,090	4,090	77,751
118	Satara	19,753	3,086	1,86,362	1,75,750	83,624	2,59,374	4,45,736
119	Dharmangaon	73,624	1,965	2,24,330	8,285	11,125	19,410	2,43,740
120	Junnar	23,622	1,143	1,48,984	—	12,526	12,526	1,61,510
121	Jalgaon	47,491	940	1,21,615	—	5,709	5,709	1,27,324
122	Vengurla	20,559	50,016	2,42,326	—	30,850	30,850	2,73,176
123	Mehkar	54,263	38,825	2,45,598	—	14,998	3,14,998	5,60,596
124	Talgaon	15,598	2,063	1,05,071	3,00,000	2,386	2,386	1,07,457
125	Shendurjana	42,836	272	98,218	—	3,688	13,688	1,11,906
126	Darwaha	42,472	6,391	1,15,405	10,000	9,425	9,425	1,24,830
127	Karmala	68,007	4,132	2,19,139	—	65,577	65,577	2,84,716
128	Mahad	48,856	10,149	2,72,756	—	99,866	99,866	3,72,622
129	Jaysingpur	32,700	15,799	2,93,977	—	29,752	29,752	3,23,729
130	Mulindargi	6,661	72	29,313	—	535	535	29,848
131	Kurnudwad	10,782	3,424	74,006	—	36,797	36,797	1,10,803
132	Purna	12,494	2,200	10,896	—	—	—	40,896
133	Gadhinglaj	17,718	6,835	1,21,655	—	10,539	40,539	1,62,191
134	Parur	8,831	3,298	68,716	35,872	1,04,588	1,40,466	2,09,176
135	Pandharkawada	46,337	2,071	1,72,036	—	19,664	19,664	1,91,700
136	Narkhed	37,993	481	1,18,579	—	3,187	3,187	1,21,766
137	Mhaswad	4,163	4,083	81,969	—	39,113	39,113	1,21,082
138	Shriwardhan	23,433	1,199	79,599	—	21,338	21,338	1,00,937
139	Uran	16,991	37,519	1,63,334	—	2,290	2,290	1,65,624
140	Saoner	53,267	997	1,38,091	—	16,580	16,580	1,54,671
141	Mangrulpir	19,257	160	35,062	—	1,481	21,481	56,543
142	Murud	17,079	521	84,682	20,000	29,920	29,920	1,14,602
143	Warud	4,589	20	54,571	—	—	—	54,571
144	Ausa	6,934	1,171	26,301	393	2,364	2,757	29,061
145	Dharmabud	14,999	887	67,745	—	380	280	68,025
146	Alibag	12,330	3,086	1,04,346	1,75,750	83,624	2,59,374	3,63,720
147	Gangakhed	19,507	1,290	59,343	—	1,221	4,221	63,564
148	Sangola	18,889	16,580	1,19,272	469	—	469	1,19,741
149	Pen	14,521	7,921	1,44,811	—	37,105	37,105	1,81,966
150	Khapa	77,270	2,583	1,62,995	—	6,326	6,326	1,69,321
151	Jintur	12,177	212	29,751	—	513	513	3,464
152	Chadur Railway	33,891	1,831	83,418	—	8,267	8,267	91,685
153	Patur	14,443	493	39,298	—	2,692	2,692	41,990
154	Rahmatpur	16,680	15	38,275	—	39,851	39,851	78,126
155	Tuljapur	14,670	—	1,04,791	1,588	—	1,588	1,06,379
156	Nilanga	4,158	—	17,826	—	—	—	17,826
157	Pathri	3,814	9,124	24,311	—	—	—	24,311
158	Manjlegaon	10,333	774	34,297	—	1,74,976	1,74,976	2,09,273

1	2	3	4	5	6	7	8	9	10
111	Kandahar	69,297	1,027	6,768	7,950	6,132	7,459	34,050	1,862
160	Naderan	48,309	150	4,872	—	296	84,767	185	17,584
161	Boer	—	9,113	—	—	4,432	66,726	546	2,741
162	Pandun	—	7,302	—	1,443	17,185	25,930	11,655	13,451
163	Rajapur	83,502	9,578	4,312	—	1,152	1,01,514	6,246	819
164	Ahmedpur	—	5,734	—	720	4,674	11,128	1,803	4,154
165	Deoli	18,966	7,911	14,096	200	3,026	44,199	5,354	1,72,756
166	Kulmurt	—	8,968	—	98	—	9,066	—	219
167	Telhar	50,540	11,435	7,360	1,516	24,055	87,546	8,544	122
168	Roha Ashtun	37,529	34,051	—	10	5,789	84,739	6,733	1,551
169	Dharur	1,92,871	21,612	8,721	—	4,204	11,315	881	—
170	Khel	—	6,676	—	—	4,786	2,27,990	5,096	4,746
171	Katun	—	7,104	—	—	4,818	11,494	3,717	2,972
172	Kinval	—	13,273	—	989	9,178	17,571	11,926	6,296
173	Bhaur	32,801	—	827	—	7,144	54,045	10,291	6,991
174	Georil	—	9,308	—	739	3,219	13,266	1,080	569
175	Kannad	—	16,234	—	—	7,733	23,967	—	16,035
176	Chandur Bazar	—	2,151	4,788	—	—	6,939	4,508	37,277
177	Kameshwar	19,481	4,896	1,292	—	5,500	31,169	23,566	2,642
178	Pandur	—	2,078	—	—	6,852	8,930	1,200	2,724
179	Kandhar	—	4,679	—	—	2,630	7,309	—	5,292
180	Sindhu	11,508	2,810	1,941	77	1,260	39,132	9,000	2,651
181	Amrad	—	2,346	—	444	2,000	5,254	2,369	17,296
182	Mukhed	—	8,572	—	—	4,150	12,722	5	2,344
183	Mukhed	—	7,139	—	2,755	4,403	14,297	566	2,022
184	Gungapur	—	5,533	—	324	6,093	11,950	1,055	1,942
185	Gharanj	—	8,206	—	2,399	28,505	45,486	2,030	13,040
186	Dudhani	36,926	7,657	286	—	6,158	51,027	844	1,247
187	Sur	65,542	20,064	10,210	—	12,393	1,08,209	8,730	9,744
188	Mahabaleshwar	35,638	64,323	—	—	76,011	1,75,972	532	2,073
189	Movid	—	—	11,220	—	13,346	24,566	27,536	5,135
190	Indapur	28,917	8,816	764	209	3,433	42,139	1,324	3,330
191	Panchgani	22,721	53,855	796	—	35,574	1,12,946	179	6,912
192	Sonpeth	—	2,206	—	—	—	2,206	4,050	2,534
193	Mohpr	—	4,44	1,688	—	77,828	82,088	1,483	5,848
194	Hadgaon	—	4,596	—	2,528	6,568	12,508	—	—
195	Bhooni	—	936	—	1	—	936	895	1,648
196	Bhokardan	—	1,837	—	—	5,613	7,450	—	117
197	Ashti	—	1,867	—	—	—	—	2,298	6,691
198	Trimbak	8,676	5,908	10,341	1,157	1,25,677	1,51,759	3,109	2,840
199	Naldurg	—	2,378	193	—	—	—	453	1,230
200	Jawahar	23,987	9,737	5,976	—	3,399	43,099	806	5,206

Appendix XV--Contd.

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16

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159 Kundalwadi

160 Vidgion

161 Bhor

162 Pathan

163 Rajapur

164 Ahmedpur

165 Deoli

166 Kalamnuri

167 Telhara

168 Roha Ashtanni

169 Dharur

170 Khed

171 Kalam

172 Kinvai

173 Bhagur

174. Georai

175 Kannad Bazar

176 Chandur

177 Kalameshwar

178 Parenda

179 Kandhar

180 Sindi

181 Ambid

182 Mukhed

183 Mudkhed

184 Gangapur

185 Ghatnaji

186 Duddhani

187 Sirur

188 Mahabuleshwar

189 Movad

190 Indapur

191 Panchgani

192 Sonpeth

193 Mohpra

194 Hadgion

195 Bhoom

196 Bhokardan

197 Ashti

198 Trimbak

199 Naldurg

200 Jawhar

6,955

13,851

11,733

11,587

10,636

66,100

3,180

39,120

10,553

2,370

25,397

5,556

5,537

15,037

9,837

9,352

12,537

42,591

1,402

2,336

53,116

3,012

3,366

6,663

1,669

33,921

12,139

25,673

1,53,071

35,210

12,296

50,035

33,262

9,927

2,937

6,539

4,483

11,386

2,959

15,359

11,795

8,027

10,650

1,695

81

1,163

2,201

300

10,722

3,250

19,166

794

5,563

2,267

2,336

2,901

2,616

2,322

2,963

773

12,270

1,733

7,213

33,247

2,556

20,632

2,312

9,007

50,326

1,31,385

92,776

61,716

1,21,591

25,105

2,50,573

11,666

1,35,722

1,13,375

17,316

2,52,098

23,073

31,600

8,163

21,762

57,953

93,515

102,591

1,27,066

22,337

1,05,915

31,333

21,537

32,123

12,916

1,07,737

67,251

1,22,570

1,05,955

92,761

61,670

1,07,213

11,109

1,31,653

22,335

6,326

13,105

16,373

2,70,039

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61,591

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71,111

4,237

13,363

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1,35,722

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22,335

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13,105

16,373

2,70,039

9,373

61,591

Appendix XV - Contd

	1	2	3	4	5	6	7	8	9	10
01	Peth Umri	—	—	10,329	—	—	16,992	27,321	—	—
02	Bhola	—	—	2,337	—	763	1,114	4,214	2,164	439
03	Rajna	—	—	10,098	—	695	3,942	14,735	115	—
04	Satara Suburban	21,307	—	19,593	—	—	8,697	49,597	984	2,820
05	Khuldabad	—	—	1,026	—	—	5,350	7,869	315	1,101
06	Malkapur	20,514	—	8,189	1,493	—	11,478	41,013	631	5,658
07	Jejuri	6,131	—	3,065	832	—	3,319	13,828	963	4,989
08	Alandi	—	—	10,632	2,055	—	345	13,032	1,213	3,808
09	Mathuram	8,375	—	63,739	65,428	44	—	1,37,586	5,196	612
10	Pandhala	—	—	2,551	32	—	162	3,215	575	1,421
11	Chikhaldra	—	—	906	666	—	—	1,734	166	2,103

Appendix XV—Contd

	1	2	11	12	13	14	15	16	17
201	Peth Umri	6,354	894	34,569	—	—	380	380	34,949
202	Bhola	5,059	831	12,907	—	—	—	—	12,907
203	Rajna	3,320	4,544	23,014	—	—	—	—	23,014
204	Satara Suburban	21,787	583	75,771	—	—	5,414	5,414	81,185
205	Khuldabad	5,086	1,697	16,371	—	—	246	246	16,617
206	Malkapur	5,196	4,324	56,822	—	—	21,559	21,559	78,381
207	Jejuri	28,992	1,004	49,776	—	—	33,239	33,239	83,015
208	Alandi	35,217	431	53,701	—	—	7,353	7,353	61,054
209	Mathuram	65,491	4,557	2,13,472	—	—	18,402	18,402	2,31,874
210	Pandhala	95,000	50	1,00,061	5,000	—	—	5,000	1,05,261
211	Chikhaldra	15,390	34	19,427	—	—	—	—	19,427

APPENDIX XVI

Income Pattern of Municipalities in Mysore During the Year 1960-61

Sl. No.	Name of the Municipalities	ORDINARY INCOME										Rebts & Price
		Octroi	Taxes on Houses & Lands	Taxation, Water and Concessions Rates	Taxes on Professions & Rates	Other Rates & Taxes	Total Tax Income	Less Ex-	Free			
1	2	3	4	5	6	7	8	9	10			
1	Belgaum	16,74,577	3,50,180	63,580	31,056	19,140	21,19,037	1,63,035	55,335			
2	HUBLI	19,89,008	10,86,179	3,39,879		27,193	34,31,366	1,52,313	1,63,160			
3	Mysore	11,66,963	3,60,409	3,42,000		8,19,881	22,39,183	3,82,133	3,34,133			
4	Mangalore		5,07,262	6,50,096	55,934	6,70,235	18,63,590	2,69,003	1,34,513			
5	Bijapur	6,09,220	6,09,275	1,17,793	3,500	23,469	18,23,222	10,301	1,67,760			
6	Bellary	5,96,577	76,536	1,09,916	7,756	1,55,719	9,77,124	1,13,130	21,520			
7	Hospet	5,94,234	47,933	11,657	12,336	32,063	3,75,425	54,493	54,422			
8	Davangere	5,94,234	59,533	90,084	12,336	27,429	4,13,331	2,43,733	26,926			
9	Dharwar	3,70,563	2,01,558	1,60,309	19,313	56,779	9,96,722	24,833	73,604			
10	Gadag-behgeri	5,39,701	3,73,060	22,903	3,766	38,652	9,76,611	1,13,905	63,874			
11	Raichur	71,511	1,02,451	1,32,809	3,764	1,23,923	3,61,300	16,370	65,354			
12	Bhadravali	68,279	17,932	3,309	20	13,100	1,60,010	33,600	25,623			
13	Shumoga	1,53,568	1,23,615	20,780	5,161	23,713	2,20,550	64,222	27,276			
14	Channarayana	69,008	13,265	2,311	22	3,581	1,71,703	21,676	13,342			
15	Doddaballapur	1,18,300	23,053	12,072	323	323	3,28,633	6,008	13,342			
16	Nipani	2,35,976	1,67,506	22,350	419	2,209	3,26,730	70,630	4,225			
17	Gokak	1,39,305	75,923	14,772	1,600	3,170	2,35,431	97,293	5,142			
18	Guledud	1,49,707	43,537	2,065		2,141	1,52,180	31,553	6,311			
19	Ilkal	99,105	32,575	23,953		1,123	1,66,612	5,222	4,557			
20	Jankandi	1,08,119	57,636	19,723		14,579	1,20,315	17,242	503			
21	Rakkavi Banbath	1,27,432	33,316	3,316		1,556	1,71,313	37,700	15,512			
22	Bidar		35,909	60,635	3,214	16,601	2,12,561	22,961	24,671			
23	Chickmagalur	1,31,705	39,510	25,655	2,317	27,771	1,93,473	14,034	10,335			
24	Haveri	80,363	29,675	14,534	2,176	6,663	1,66,539	24,800	5,311			
25	Ranebennur	1,41,307	22,077	23,116		9,435	2,20,770	24,216	6,635			
26	Yadgi	1,53,779	56,876	26,522		33,036	1,55,830	23,672	5,104			
27	Shahbad	20,151	45,968	11,601	3,791	19,029	51,344	7,365	6,343			
28	Hassan		27,385	11,601	1,333	35,452	2,57,193	97,707	32,580			
29	C.R. Nagar	1,58,620	41,385	6,752	1,935	15,563	1,28,600	11,512	11,512			
30	Mandya	88,838	11,619	5,206	1,373	56,02	2,12,326	2,07,033	11,311			
31	Kolar	94,998	31,343	23,450	5,732	9,013	94,821	1,01,742	4,63,223			
32	Chickhallapur	54,707	22,062	11,912	1,106	13,392	1,01,076	34,022	12,276			
33		62,723	18,763	5,125	1,076							

Sl. No.	Name of the place	ORDINARY INCOME			EXTRA ORDINARY INCOME			Total Income
		Grants & Contributions	Miscellaneous Income	Total Ordinary Income	Totals	Miscellaneous Extraordinary Income	Total Extraordinary Income	
1	2	11	12	13	14	15	16	17
1	B. J. Ram	7,51,091	83,078	31,75,686	—	6,84,357	6,84,357	38,60,043
2	Hobbi	1,72,968	2,15,512	14,93,560	9,14,600	34,44,958	43,89,558	88,83,118
3	Mysore	20,01,199	6,82,805	57,49,773	36,86,500	7,82,170	44,68,670	1,02,18,443
4	Munthole	1,50,311	7,21,941	31,77,136	29,40,751	8,03,692	37,44,443	69,21,581
5	Hajipur	2,74,618	35,951	19,41,647	—	3,87,438	3,87,438	23,29,085
6	Bellary	2,76,599	15,898	11,54,643	—	1,90,485	1,90,485	16,45,128
7	Hosang	1,52,133	880	7,45,717	—	4,10,565	4,10,565	11,56,282
8	Davanagere	69,611	9,882	11,65,933	4,85,377	18,498	5,03,875	16,69,808
9	Dharwad	3,85,107	53,938	15,96,809	46,143	7,52,710	7,98,853	23,93,662
10	Gadag Beligeri	3,19,508	14,225	14,87,815	—	2,66,105	2,66,105	17,53,920
11	Ratichur	1,10,085	7,493	6,60,692	50,000	28,004	78,604	7,39,296
12	Mudrayati	10,878	32,323	2,68,924	96,795	30,098	1,26,893	3,93,817
13	Shimoga	600	96,035	8,22,078	1,98,894	1,61,123	3,60,017	11,82,095
14	Channarayana	16,438	14,332	2,22,574	—	22,021	22,021	2,44,595
15	Doddaballapur	13,946	3,169	2,13,823	9,719	11,890	21,609	2,35,432
16	Nipani	67,198	16,261	5,97,788	—	43,459	43,459	6,41,247
17	Gokak	83,393	5,346	4,35,910	—	3,87,617	3,87,617	8,23,527
18	Guledgad	63,856	3,597	3,48,479	—	36,267	36,267	3,84,746
19	Ilkal	2,40,218	14,089	4,74,988	30,000	30,781	60,781	5,35,769
20	Jankand	32,772	4,937	2,38,250	—	42,388	42,388	2,80,638
21	Ratbavi Banth	19,013	9,510	2,37,186	—	40,533	40,533	2,77,719
22	Bidar	1,500	1,10,509	3,36,144	—	—	—	3,36,144
23	Chikmagalur	59,831	5,334	3,86,258	—	22,018	22,018	4,08,276
24	Haveri	35,661	2,866	2,07,550	—	60,805	60,805	2,68,355
25	Ranebennur	97,355	51,408	3,98,170	—	1,94,954	1,94,954	5,93,124
26	Shahid	86,304	11,024	4,27,956	—	1,47,890	1,47,890	5,75,846
27	Shahid	15,750	—	2,03,153	6,397	—	6,397	2,09,550
28	Hassan	3,930	—	72,136	—	—	—	72,136
29	C. R. Nagar	1,250	98,023	4,86,723	75,000	13,71,873	14,46,873	19,33,596
30	Mundiyi	11,490	9,439	2,10,823	16,499	—	16,499	2,27,322
31	Kolar	2,157	21,030	3,33,508	—	58,353	58,353	3,91,861
32	Chickhallapur	31,570	358	6,95,815	18,639	1,73,766	1,92,405	8,88,220
33	Chickhallapur	2,040	1,934	1,51,348	—	16,029	16,029	1,67,377

Appendix XVI—Contd

	1	2	3	4	5	6	7	8	9	10
34	1,53,230	Karwar	34,997	18,713	—	1,577	12,690	2,19,630	5,548	15,461
35	2,71,910	Sirsi	48,230	—	—	1,408	9,904	3,31,621	56,949	6,807
36	1,41,515	Sagar	31,935	6,199	—	1,408	14,582	1,95,639	46,895	19,036
37	—	Udipi	66,980	58,120	—	14,420	7,420	1,46,940	1,14,030	16,570
38	2,19,088	Tumkur	56,686	43,377	—	17,478	66,692	4,03,321	1,09,020	34,041
39	26,381	Ramanagaram	10,457	4,085	—	72	4,446	45,441	1,210	12,906
40	31,115	Kanakapura	12,795	3,097	—	245	9,334	56,586	18,867	6,441
41	15,656	Anekal	14,460	—	—	293	16,308	46,717	1,566	13,935
42	31,862	Magadi	9,422	3,799	—	133	5,748	50,964	2,392	10,126
43	1,04,475	Atham	25,715	22,337	—	—	15,141	1,67,668	3,364	22,395
44	99,025	Bailhongal	21,416	25,070	—	—	5,064	1,50,575	32,388	10,568
45	60,744	Ramdurga	24,554	3,934	—	—	5,056	94,586	2,531	24,970
46	38,379	Soundatti Yellama	25,104	5,741	—	—	1,88,471	2,58,587	834	1,629
47	52,895	Mudhol	7,141	5,308	—	—	6,404	72,111	483	2,987
48	36,234	Mahalingpur	19,764	5,273	—	—	4,881	66,719	13,516	3,663
49	—	Kalyani	9,553	—	—	—	1,122	31,362	7,294	629
50	—	Humnabad	4,124	—	—	—	958	18,977	1,536	776
51	1,348	Chitraguppa	—	658	—	—	8,255	10,261	11,000	22,151
52	70,258	Tarkere	14,833	14,314	—	—	9,292	1,08,697	34,121	8,485
53	20,378	Beur	12,522	11,243	—	—	697	45,959	37,094	17,274
54	38,880	Kadur	12,325	6,068	—	—	3,960	62,858	9,640	1,11,647
55	64,883	Challakere	10,658	3,250	—	—	15,194	94,390	13,029	22,803
56	52,721	Hinyur	10,533	2,136	—	—	22,031	88,280	3,170	21,810
57	1,42,718	Mercara	26,446	14,848	—	—	7,505	2,06,974	39,258	11,795
58	68,838	Byadgi	27,706	8,132	—	—	4,051	1,08,727	957	9,774
59	34,845	Navalgund	16,386	6,205	—	—	7,738	65,414	29,196	8,355
60	53,425	Laxmeshwar	24,439	6,161	—	—	1,334	87,954	2,128	5,442
61	36,582	Savanur	25,151	20,090	—	—	1,730	83,553	32,852	1,504
62	49,701	Nargund	36,027	37,306	—	—	1,209	1,35,055	22,744	3,382
63	—	Shorapur	13,468	—	—	—	20,624	34,092	5,853	2,368
64	—	Aland	21,929	—	—	—	10,812	32,782	584	1,962
65	—	Chitapur	—	10,777	—	—	10,271	19,582	—	439
66	—	Shahpur	14,359	—	—	—	2,985	26,602	—	—
67	12,517	H. Narsipur	43,701	7,362	—	—	9,675	80,346	18,107	12,142
68	93,524	Arsikere	24,119	15,762	—	—	752	1,36,334	36,081	30,963
69	65,136	Nanjangud	15,346	3,633	—	—	18,210	1,02,460	20,982	8,211
70	56,785	Hunsur	16,211	14,744	—	—	12,291	1,00,596	13,040	9,959
71	27,196	Gundlupet	8,615	1,640	—	—	17,600	55,051	19,606	7,701
72	24,069	Sirurangapatna	11,240	10,210	—	—	21,260	76,643	1,168	6,267
73	30,110	Malavalli	10,288	2,165	—	—	22,944	69,507	44,794	12,665
74	1,32,387	Chuntamani	25,663	23,635	—	—	4,144	1,87,796	783	6,585
75	43,563	Bangarpet	19,576	7,900	—	—	20,504	91,686	2,089	6,639
76	15,619	Shidlaghatta	12,058	3,903	—	—	6,514	38,523	—	—

Appendix XVI—contd

1	2	3	4	5	6	7	8	9	10
77	Milwagal	26,085	12,508	3,749	989	11,493	54,824	3,530	6,511
78	Kumta	93,248	16,304	3,139	847	5,626	1,19,164	8,806	1,416
79	Honnavar	52,143	20,381	—	105	5,656	78,485	3,297	823
80	Bhatkal	46,902	19,832	2,462	—	1,774	70,970	1,584	5,749
81	Hallyal	36,217	18,560	6,504	498	1,676	63,455	21,892	6,992
82	Dandeli	—	—	—	—	—	—	5,219	—
83	Koppal	45,158	13,672	454	200	42,853	1,02,337	—	—
84	Shikampur	36,530	8,969	7,276	1,167	14,122	68,064	22,436	24,794
85	Sira	58,776	12,025	2,474	1,138	14,358	88,771	12,678	4,867
86	Tiptur	1,17,638	19,869	6,290	—	51,069	1,94,866	2,479	63,125
87	Kunigal	32,431	8,403	932	233	15,790	57,789	1,393	—
88	Chiknayakanahalli	31,771	9,868	3,001	808	6,210	51,658	31,359	17,303
89	Madhugiri	22,347	8,239	7,763	1,260	12,739	52,348	4,632	2,565
90	Devanahalli	13,322	10,662	—	373	9,888	34,245	2,566	4,382
91	Hoskote	12,899	10,466	—	368	7,040	34,126	63,471	6,415
92	Vijayapur	17,276	5,212	4,574	738	6,677	34,477	10,140	5,541
93	Nelamangala	19,909	4,887	1,885	—	2,356	29,037	25,071	561
94	Thyarnagondlu	7,581	5,282	1,195	651	726	15,435	1,088	3,103
95	N R Pura	13,202	4,311	1,062	—	2,765	21,340	4,761	5,188
96	Koppa	31,808	6,051	2,634	—	5,607	46,100	9,812	8,680
97	Sringeri	24,693	6,082	1,505	3,186	—	35,466	3,188	2,605
98	Ajanpur	11,629	3,748	997	428	1,015	17,817	5,022	8,953
99	Jagalur	17,490	3,326	1,705	—	446	22,967	11,124	4,018
100	Hollakere	11,006	4,848	2,218	60	8,126	26,258	9,142	2,894
101	Virajpet	85,851	12,610	2,962	15,955	2,842	1,20,220	3,860	12,896
102	Sonwarpet	45,997	7,044	—	4,725	15	57,781	6,767	17,578
103	Shirhatti	10,447	13,439	4,890	—	6,077	34,853	317	1,852
104	Kundgol	12,547	19,097	1,784	569	645	34,642	69	992
105	Sedam	—	17,138	12,995	2,798	6,425	39,356	11,098	60
106	Chuncholi	—	3,862	4,845	875	6,102	15,684	275	714
107	Gurumatkal	—	4,572	—	358	4,535	9,465	—	1,808
108	C R Patna	26,580	5,401	2,944	11,130	29,536	75,591	10,302	11,016
109	Belur	33,905	8,897	3,970	—	20,054	66,826	18,592	16,919
110	Arkalgud	16,144	4,295	1,497	409	2,801	23,145	4,107	7,412
111	Soklespur	52,143	16,693	5,188	2,515	7,211	83,750	3,223	42,743
112	T Narasipur	30,392	5,884	485	—	25,091	61,832	3,860	26,040
113	Mugur	3,896	2,739	520	492	538	8,185	675	—
114	K R Nagur	45,024	12,945	8,252	—	29,849	96,070	17,030	11,545
115	Perrypetna	14,511	3,452	312	521	1,932	20,728	13,379	5,757
116	Bannur	11,954	8,231	2,704	—	8,477	31,366	112	7,278
117	Agaramahalli	2,812	4,190	1,278	312	1,262	9,854	280	1,000
118	Pundlavapura	27,230	4,904	1,334	—	10,240	43,708	27,796	12,215
119	Nagamangulu	26,179	4,982	1,823	—	16,472	49,456	3,283	5,205

Appendix XVI—Contd

	11	12	13	14	15	16	17
M. L. d	2,625	2,782	70,212	18,528	30,039	18,567	1,18,779
Kur. L.	26,221	2,607	1,58,214	—	15,463	15,463	1,73,677
Honnayit	19,871	2,368	1,04,814	1,33,150	1,560	1,35,010	2,39,854
Phatki	8,806	1,617	88,956	—	5,255	5,255	91,211
Idav d	34,110	1,274	1,30,723	—	17,775	17,775	1,48,498
Dand	—	—	5,219	29,466	1,437	30,903	36,122
Kopp d	22,759	6,072	1,31,168	—	882	882	1,32,050
Shakunpur	10,957	296	1,26,547	—	17,100	17,100	1,43,647
Sura	9,158	704	1,16,178	8,825	22,133	30,958	1,47,136
Tatpur	14,997	55,070	3,30,537	—	44,434	44,434	3,74,971
Kan d	30,017	17,036	1,06,235	30,705	—	70,705	1,36,940
C. backnityak un d d	6,689	980	1,07,989	—	9,588	9,588	1,17,577
M. dhangra	6,813	10,367	76,725	38,299	24,549	62,848	1,39,573
Dav. d d d	9,464	3,148	53,805	—	9,996	9,996	63,801
Joskoto	11,012	146	1,15,170	—	8,280	8,280	1,23,450
Vatapur	3,393	6,919	60,470	14,900	8,094	22,994	83,464
N. d. un d d	3,077	2,028	60,374	55,600	6,312	11,912	72,286
Phy. un d d d	1,905	7	21,538	—	2,024	2,024	23,562
N. R. Pur	7,393	370	39,052	3,600	10,340	13,940	52,992
Kopp d	1,21,264	2,008	1,87,864	—	1,42,222	1,42,222	3,30,086
Soneva	4,965	599	46,823	5,137	2,056	7,193	54,016
Apapur	—	1,099	32,891	—	14,454	14,454	47,345
J. d. d	4,199	2,253	44,561	24,547	620	25,167	69,728
Hollakre	—	3,974	42,268	—	—	—	42,288
V. d. d	13,321	—	1,50,297	—	9,963	9,963	1,60,260
Sony. upst	—	1,576	83,702	—	—	—	83,702
Shuhatti	3,510	440	40,992	—	30,967	30,967	71,959
Kondol	4,212	1,724	41,639	—	515	515	42,154
S. d. un	—	6,279	56,793	—	1,883	1,883	58,676
Chuncho	3,450	78	20,201	—	825	825	21,026
Gurum d d	2,550	1,181	15,004	—	138	138	15,142
C. R. P. d d	4,412	149	1,01,470	—	27,728	27,728	1,29,198
Behar	1,839	—	1,04,176	11,208	—	11,208	1,15,384
Arkaud	4,114	7,950	48,728	—	6,453	6,453	55,181
S. K. d. pur	9,253	11,441	1,50,410	—	19,357	19,357	1,69,767
T. N. d. pur	—	—	91,732	675	—	675	92,407
Mugur	737	—	9,597	—	691	691	10,288
K. R. Nagar	10,203	6,659	1,41,507	—	17,662	17,662	1,59,169
P. d. d. d	—	5,451	45,315	—	14,284	14,284	59,599
Dumur	11,835	100	50,691	3,548	—	3,548	54,239
A. d. d. d d	739	387	12,260	9,978	—	9,978	22,238
Pandav. apura	1,400	—	85,119	—	31,082	31,082	1,16,201
N. d. d. d d	14,349	10,521	82,814	—	4,639	4,639	87,453

	10	9	8	7	6	5	4	3	2	1	0
2,230	634	25,526	2,010	757	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,620	1,180	34,194	5,942	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
6,030	4,978	22,132	2,230	14	2,230	2,230	2,230	2,230	2,230	2,230	2,230
7,120	6,278	62,560	11,414	6,44	2,230	2,230	2,230	2,230	2,230	2,230	2,230
98	8,110	22,224	8,313	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,232	1,308	12,883	6,951	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
7,002	483	17,872	13,713	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
16,040	7,95	19,185	13,311	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
2,478	632	12,134	8,524	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,225	—	8,164	6,535	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
3,465	—	83,367	21,664	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
10,827	793	31,915	9,270	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
6,439	5,197	30,418	6,008	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
6,708	8,240	12,375	9,885	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,719	1,746	41,169	11,678	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,619	13,093	31,092	5,945	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
2,201	1,970	23,115	1,805	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
911	103	5,871	188	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
18,798	5,155	35,990	5,416	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
7,599	1,061	8,985	850	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
800	200	1,250	150	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
4,358	3,365	1,211	351	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,111	481	6,680	715	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
2,211	2,738	23,463	62	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
642	2,314	7,337	101	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
12,116	62	12,696	1,852	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
335	159	6,756	545	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
7,891	1,224	3,797	5	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,910	1,910	5,635	92	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,285	4,940	5,981	112	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
3,785	9,995	23,472	651	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,331	91	8,632	1,532	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
1,183	298	14,189	2,035	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
2,475	1,456	11,916	2,865	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
3,282	1,049	22,222	1,805	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
3,380	12,147	10,747	810	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
215	1,857	9,271	1,504	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
979	1,617	7,138	—	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
273	715	14,299	3,195	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
715	3,553	11,103	723	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
6,147	2,942	17,055	1,071	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
10,312	1,128	23,752	7,340	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230
11,099	960	31,622	16,072	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230

Appendix XVI- Contd

1	2	11	12	13	14	15	16	17
10	K. I. I.	3,113	19,310	51,931	9,492	—	9,492	61,325
11	K. I. I.	875	7,759	51,638	—	3,082	3,082	51,710
12	K. I. I.	2,966	—	36,156	—	336	116	36,192
13	K. I. I.	7,234	5,336	88,528	—	25,385	25,385	1,13,913
14	K. I. I.	862	86	31,388	—	62	1,957	33,315
15	K. I. I.	5,511	2,426	23,363	1,895	155	155	23,518
16	K. I. I.	7,055	804	33,216	—	84	84	33,300
17	K. I. I.	6,790	638	43,448	—	4,760	4,760	48,208
18	K. I. I.	6,228	347	21,879	—	2,786	2,786	24,665
19	K. I. I.	5,055	7,054	21,498	—	168	168	21,666
20	K. I. I.	2,130	—	1,10,162	—	15,899	15,899	1,26,061
21	K. I. I.	4,124	1,968	52,627	—	9,862	9,862	62,489
22	K. I. I.	4,219	3,671	49,974	3,368	2,827	6,195	56,169
23	K. I. I.	5,482	14,570	77,475	59,000	16,787	75,787	1,53,262
24	K. I. I.	5,983	18,660	69,307	—	24,436	93,743	93,743
25	K. I. I.	—	—	45,804	7,763	—	7,763	53,567
26	K. I. I.	3,116	4,455	34,857	4,000	3,571	7,571	42,428
27	K. I. I.	279	3,402	10,571	—	378	378	10,949
28	K. I. I.	6,427	1,218	67,588	—	9,989	9,989	77,577
29	K. I. I.	2,515	—	20,160	20,000	4,821	24,821	44,981
30	K. I. I.	3,595	300	9,145	—	1,400	1,400	10,545
31	K. I. I.	1,070	1,245	14,249	—	10,162	10,162	24,411
32	K. I. I.	1,821	2,427	12,550	—	931	931	13,481
33	K. I. I.	3,835	—	32,247	2,366	—	2,366	34,613
34	K. I. I.	650	7	10,980	—	377	377	11,357
35	K. I. I.	—	8	24,882	—	669	669	25,551
36	K. I. I.	463	293	8,006	—	178	178	8,184
37	K. I. I.	1,119	197	14,228	—	—	—	14,228
38	K. I. I.	8,170	100	19,881	—	—	—	19,881
39	K. I. I.	113	4,846	20,168	—	—	—	24,049
40	K. I. I.	—	9,079	46,331	—	—	—	46,331
41	K. I. I.	1,404	491	11,949	—	—	—	14,627
42	K. I. I.	500	3,157	19,625	2,543	—	—	24,128
43	K. I. I.	1,000	—	16,867	—	17	17	16,884
44	K. I. I.	2,563	1,844	30,950	—	70,574	70,574	1,01,524
45	K. I. I.	2,253	415	29,542	—	4,030	4,030	33,572
46	K. I. I.	—	10	11,356	—	4,452	4,452	15,808
47	K. I. I.	1,272	1,044	12,050	—	11,136	11,136	23,186
48	K. I. I.	1,694	191	20,457	—	2,523	2,523	22,980
49	K. I. I.	220	610	16,231	—	2,917	2,917	19,148
50	K. I. I.	2,095	12,657	41,276	1,004	28,219	29,223	70,499
51	K. I. I.	3,782	4,171	43,175	—	7,496	7,496	50,671
52	K. I. I.	17,816	10,186	81,683	—	41,468	41,468	1,23,151

APPENDIX XVII

Income Pattern of Municipalities in Orissa During the Year 1960-61

(Amount in Rs.)

Sl No.	Name of the Municipality	ORDINARY INCOME							
		TAX INCOME							
		Property Tax	Service Taxes	Octroi	Tax on Trades & Callings	Tax on Animals & Vehicles	Miscellaneous Taxes	Total Tax Income	
1	2	3	4	5	6	7	8	9	
1	Cuttack	4,34,835	3,58,546	—	—	70,678	—	8,64,059	
2.	Berhampur	1,09,250	56,000	—	15,800	14,650	—	1,95,700	
3	Puri	1,15,918	1,63,423	—	1,806	18,996	34,184	3,34,327	
4.	Shambhalpur	—	63,703	2,95,957	—	8,262	—	3,67,922	
5	Parlakhemundi	20,490	3,390	—	2,000	6,000	—	31,880	
6	Balasore	69,717	50,861	—	3	11,906	—	1,32,487	
7	Baripada	35,794	26,561	—	—	5,993	—	68,348	
8	Sonepur	—	—	22,242	—	846	—	23,088	
9.	Deogarh	4,082	3,659	10,772	—	453	—	18,966	
10	Kheonjharagarh	10,782	3,486	—	—	4,583	—	18,851	
11	Dhen Kanal	14,645	—	—	—	2,288	89	17,022	
12	Bolangir	1,188	10,343	—	—	2,935	—	14,466	
13.	Sundargarh	5,744	1,301	—	—	1,471	—	8,516	
14.	Bargarh	10,645	15,716	—	—	1,841	—	28,202	
15	Jeypore	23,912	18,925	—	3,276	2,466	—	48,579	
16.	Bhawampatna	11,413	7,530	—	—	835	—	19,778	
17	Jaipur	8,281	8,319	—	—	5,091	—	21,691	
18.	Kendrapara	17,172	17,144	—	—	3,022	—	37,338	

Appendix XVII Contd

Sl No	Name of the Municipality	ORDINARY INCOME					EXTRA ORDINARY INCOME					
		Tees & Licen	Rents & Prices	Miscel- laneous	Total Ordinary Income	Loans	Grants & Contri- bution	Miscel- laneous Extra Ordinary Income	Total Extra Ordinary Income	Total Income		
1	2	10	11	12	13	14	15	16	17	18		
1	Cuttack	64,877	35,895	—	9,64,831	69,230	7,01,000	49,592	8,19,822	17,84,651		
2	Berhampur	36,402	10,982	210	2,43,291	10,578	35,000	25,920	71,498	3,14,792		
3	Puri	64,791	9,809	—	4,08,930	1,60,337	4,19,399	38,332	6,18,068	10,26,998		
4	Shambhulpur	12,797	11,476	82,083	4,74,278	84,090	2,39,019	28,481	3,51,590	8,25,868		
5	Puri Khemundi	8,900	18,080	1,900	60,760	—	20,420	13,647	34,067	94,827		
6	Bilmore	12,351	17,200	—	1,62,038	16,500	1,51,649	11,351	1,79,500	3,41,538		
7	Itanagar	29,510	22,988	—	1,20,866	25,000	1,57,210	9,076	1,91,286	3,12,152		
8	Sonepur	23,762	6,509	611	53,970	6,870	13,976	8	20,854	74,824		
9	Deopur	23,773	1,425	7,725	51,889	16,537	26,074	105	42,716	94,605		
10	Khemulgarh	1,651	2,768	9,833	33,103	33,852	43,903	8	82,763	1,15,866		
11	Dhen Kanai	6,159	1,544	12,581	37,306	22,096	20,263	29	42,388	79,694		
12	Bolangir	12,517	2,008	51,729	80,750	34,750	71,654	—	1,06,404	1,87,154		
13	Sundargarh	977	4,182	8,457	22,132	2,949	19,620	2	22,571	44,703		
14	Bargarh	7,318	1,425	36,954	73,899	21,718	43,332	383	65,433	1,39,332		
15	Jaypore	50,912	2,866	5,600	1,07,957	10,000	15,000	3,913	28,913	1,36,870		
16	Bhawanipatna	18,756	6,405	—	44,939	19,145	1,67,764	28	86,937	1,31,876		
17	Jalpur	2,862	3,290	—	27,843	18,749	72,599	390	91,738	1,19,581		
18	Kendrapara	7,098	3,111	—	47,547	10,882	41,528	1,127	53,537	1,01,084		

APPENDIX XVIII

Income Pattern of Municipalities in Punjab During the Year 1960-61
(Amount in Rs)

Sl No	Name of the Municipality	ORDINARY INCOME					
		TAX INCOME					Toll Tax
		Property Tax	Service Tax	Octroi	Tax on Trades & Callings	Tax on Animals & Vehicles	
1	2	3	4	5	6	7	8
1	Amritsar	8,00,000	3,95,000	32,00,000	—	1,60,800	—
2	Ludhiana	5,63,726	1,50,838	21,51,502	—	19	—
3	Jullundur	3,50,000	1,00,100	21,00,000	—	24,640	10,000
4	Rohtak	75,000	1,09,000	10,50,000	—	10,000	4,000
5	Ambala	92,937	87,821	8,50,771	3,554	688	11,851
6	Karnal	98,000	18,000	5,50,000	—	4,325	—
7	Panipat	50,000	76,000	5,00,000	—	—	13,000
8	Hissar	1,00,000	500	7,25,000	—	10,060	5,000
9	Bhiwani	50,000	70,000	4,85,000	14,000	11,155	13,000
10	Batala	2,150	—	5,70,000	—	4,650	15,500
11	Moga	—	13,527	5,40,722	—	—	—
12	Ferozepur	1,800	4,000	4,15,000	—	5,000	—
13	Abohar	40,000	1,01,000	5,10,000	—	—	—
14	Pathankot	45,000	47,000	6,00,000	—	3,250	3,400
15	Simla	5,87,483	1,89,039	6,91,419	—	5,046	—
16	Meer Kotla	—	—	2,00,000	—	3,000	—
17	Rewari	40,000	12,100	4,00,000	—	—	10,000
18	Sirsa	32,000	—	5,25,000	—	2	25,000
19	Kot Kapura	—	2,600	2,75,000	—	400	—
20	Muktsar	46,928	24,164	2,91,108	102	—	—
21	Jagroan	—	—	3,20,000	—	2,505	—
22	Sangrur	—	—	1,80,000	500	1,700	—
23	Palwal	18,000	15,000	2,10,000	—	3,100	6,500
24	Gurdaspur	25,000	—	1,80,000	—	2,500	11,000
25	Jind	—	—	2,36,000	—	—	—
26	Sunam	—	8,000	1,85,000	—	—	—
27	Tarn Taran	50,000	—	2,50,000	—	3,700	40,000
28	Rampura Phul	—	—	1,87,000	—	—	—
29	Kalka	33,380	17,673	1,18,196	—	—	—
30	Giddarbaha	28,000	—	2,10,000	—	—	—
31	Jaitu	—	—	1,45,000	15,000	—	—
32	Samana	—	—	1,53,000	—	3,500	—
33	Mandi Dabwali	15,000	13,500	3,10,000	—	1,300	—
34	Rupar	60,000	—	1,05,000	—	10	4,6—
35	Nawashahr	100	200	1,72,000	—	—	—
36	Narwana	20,000	—	2,00,000	—	—	—
37	Charkhi Dadri	—	—	2,29,000	—	2,000	3,450
38	Bassi	5,000	—	59,000	—	2,066	6,000
39	Tohana	9,000	—	1,15,000	—	—	3,150
40	Kartarpur	9,747	—	70,884	—	1,524	5,700
41	Jandiala	—	—	57,000	—	650	2,600
42	Qadian	9,000	—	50,000	—	4,000	—
43	Raikot	—	—	72,000	—	1,200	—
44	Rajpura	—	—	61,500	1,250	—	—
45	Gharaunda	—	—	75,000	—	2,000	—
46	Sujanpur	5,000	—	37,000	—	2,256	2,000
47	Umar Tanda	4,500	—	72,000	—	3,200	3,500
48	Dharmasala	35,000	64,100	40,000	—	—	—
49	Banga	—	—	1,00,000	—	4,000	—
50	Dinanagar	3,100	—	1,25,000	—	3,000	6,000
51	Raman	—	—	1,10,000	—	—	6,000

Appendix XVIII—Contd

Sl No	Name of the Municipality	ORDINARY INCOME						
		TAX INCOME						
		Building Application Tax	Local Tax	Cinema Tax	Servant Tax	Pilgrim Tax	Any Other Tax	Total Tax
1	2	9	10	11	12	13	14	15
1	Amritsar	—	—	—	—	—	—	45,55,800
2	Ludhiana	—	—	—	—	—	—	28,66,085
3	Jullundur	12,000	—	34,000	—	—	—	26,30,740
4	Rohtak	—	—	—	—	—	18,000	12,66,000
5	Ambala	—	—	—	—	—	6,945	10,54,567
6	Karnal	3,200	991	—	—	—	—	6,74,516
7	Panipat	—	—	—	—	—	3,000	6,42,000
8	Hissar	2,000	—	6,000	—	—	—	8,48,560
9	Bhiwani	—	—	—	—	—	1,800	6,44,955
10	Batala	—	1,100	—	—	—	—	5,93,400
11	Moga	1,056	—	—	—	—	477	5,55,782
12	Ferozepur	1,200	—	10,000	—	—	—	4,37,000
13	Abolhar	—	—	—	—	—	—	6,51,000
14	Pathankot	2,670	2,400	—	—	—	—	7,03,720
15	Simla	—	—	—	—	—	9,234	14,82,221
16	Malerkotla	—	—	—	—	—	—	2,03,000
17	Rewari	—	—	—	—	—	1,000	4,63,100
18	Sirsa	—	—	—	—	—	325	5,82,327
19	Kot Kapura	—	—	—	—	—	—	2,78,000
20	Mulana	—	—	—	—	—	3,764	3,66,066
21	Jagroan	—	—	—	—	—	700	3,23,205
22	Sangrur	—	—	—	—	—	—	1,82,200
23	Pilwal	—	—	—	—	—	5,000	2,55,600
24	Gurdaspur	500	1,500	—	—	—	—	2,20,500
25	Jind	—	—	—	—	—	30,000	2,66,000
26	Sunam	—	—	—	250	—	8,700	2,01,950
27	Tarn Taran	—	—	—	—	12,000	600	3,56,300
28	Ranipura Phul	—	—	—	—	—	—	1,87,000
29	Kollan	—	—	—	—	—	—	1,69,249
30	Giddarbaha	—	—	—	—	—	1,800	2,39,800
31	Janta	—	—	—	—	—	—	1,60,000
32	Samana	—	—	—	—	—	—	1,56,500
33	Mandi Dabwali	—	—	—	—	—	—	3,39,800
34	Kapur	—	—	—	—	—	3,200	1,72,810
35	Nawalpur	—	—	—	—	—	—	1,72,300
36	Naraina	200	—	—	—	—	—	2,20,200
37	Charlhi Dabri	—	—	—	—	—	—	2,31,000
38	Panipat	—	—	1,500	—	—	—	73,566
39	Tehri	—	—	—	—	—	—	1,27,500
40	Karnal	—	—	—	—	—	373	85,943
41	Jalandhar	—	—	—	—	—	—	63,350
42	Qadian	150	1,000	—	—	—	—	66,750
43	Patna	100	—	—	—	—	—	73,300
44	Patna	—	—	6,200	—	—	—	68,950
45	Ghazipur	—	—	—	—	—	—	77,000
46	Sangrur	—	3,000	—	—	—	560	49,816
47	Udhampur	223	—	—	—	—	—	83,400
48	Dudhga	223	—	—	—	—	—	1,39,300
49	Patna	—	—	—	—	—	200	1,04,200
50	Patna	—	—	—	—	—	4,000	1,41,100
51	Patna	—	—	—	—	—	—	1,16,000

Appendix XVIII—Contd

Sl No	Name of the Municipality	ORDINARY INCOME				
		Fees & Fines	Rents & Prices	Grants & Contribution	Miscel- laneous	Total Ordinary Income
1	2	16	17	18	19	20
1	Amritsar	3,50,000	61,77,000	16,597	5,44,044	1,16,43,401
2	Ludhiana	2,21,104	77,956	1,456	5,11,641	36,78,242
3	Jullundur	1,23,700	2,69,500	13,135	34,820	30,71,895
4	Rohtak	39,025	20,000	45,000	41,500	14,11,525
5	Ambala	29,248	25,763	932	62,694	11,73,204
6	Karnal	69,950	54,800	5,746	2,02,500	10,07,512
7	Panipat	29,000	11,000	439	14,050	6,96,489
8	Hissar	66,860	51,300	1,630	52,650	10,21,000
9	Bhiwani	44,450	45,000	736	20,400	7,55,541
10	Batala	49,650	11,750	1,562	15,750	6,72,112
11	Moga	47,162	58,671	718	79,955	6,72,288
12	Ferozepur	51,200	37,560	1,031	11,903	5,38,694
13	Abohar	62,039	1,26,200	1,030	61,461	9,01,730
14	Pathankot	41,080	72,200	14,250	1,750	8,33,000
15	Simla	62,408	7,93,158	31,304	4,37,942	28,07,033
16	Malerkotla	19,850	18,000	—	9,650	2,50,500
17	Rewari	30,950	6,100	365	34,000	5,34,515
18	Sirsa	9,750	13,854	3,460	14,000	6,23,391
19	Kot Kapura	16,200	12,000	—	7,500	3,13,700
20	Muktsar	18,757	33,737	1,150	37,017	4,56,727
21	Jagroan	20,100	19,839	2,331	2,925	3,68,400
22	Sangrur	16,000	29,700	400	1,200	2,29,500
23	Palwal	16,350	14,550	1,804	26,720	3,15,024
24	Gurdaspur	19,550	17,700	706	5,175	2,63,631
25	Jind	19,950	36,500	—	13,500	3,35,950
26	Sunam	22,500	18,100	200	2,000	2,44,750
27	Tarn Taran	51,502	36,004	665	6,401	4,50,872
28	Rampura Phul	8,600	2,400	—	29,000	2,27,000
29	Kalka	10,788	18,247	4,195	3,211	2,05,690
30	Giddarbaha	27,800	77,124	35,426	—	3,80,150
31	Jaitu	6,400	1,600	—	13,200	1,81,200
32	Samana	6,000	8,800	—	500	1,71,800
33	Mandi Dabwali	8,100	55,150	25,000	2,04,000	6,32,050
34	Rupar	29,835	15,000	3,000	2,290	2,22,935
35	Nawashahr	3,700	10,100	—	98,580	2,84,680
36	Narwana	12,800	13,100	100	8,800	2,55,000
37	Charkhi Dadri	7,130	8,560	—	3,350	2,50,040
38	Bassi	4,575	5,200	—	800	84,141
39	Tohana	4,460	7,540	1,085	1,070	1,41,655
40	Kartarpur	3,675	393	571	2,016	92,598
41	Jandiala	12,225	22,000	10,000	5,105	1,12,680
42	Qadian	7,025	1,550	50	2,666	78,041
43	Raikot	4,960	10,000	1,898	2,500	92,658
44	Raypura	38,950	25,600	—	2,700	1,36,200
45	Gharaunda	3,010	300	50	—	80,360
46	Sujanpur	6,205	950	1,750	1,100	59,821
47	Umar Tanda	7,300	5,600	90	13,110	1,09,500
48	Dharmasala	2,050	13,000	1,355	1,200	1,56,905
49	Banga	9,000	8,350	120	2,900	1,24,570
50	Dinanagar	3,600	5,700	3,600	17,020	1,71,020
51	Raman	8,550	26,000	—	5,000	1,55,550

Appendix XVIII—Contd

SL No	Name of the Municipality	EXTRA ORDINARY INCOME				Total Income
		Loans	Extra Ordinary Grants	Extra Ordinary Income	Total Extra Ordinary Income	
1	2	21	22	23	24	25
1	Amritsar	—	9,469	1,00,000	1,09,469	1,17,52,870
2	Ludhiana	7,00,000	—	7,606	7,07,606	43,85,848
3	Jullundur	—	—	12,000	12,000	30,83,895
4	Rohtak	—	—	9,000	9,000	14,20,525
5	Ambala	—	—	—	—	11,73,204
6	Karnal	80,000	—	100	80,100	10,87,612
7	Panipat	—	—	1,000	1,000	6,97,489
8	Hissar	—	—	4,000	4,000	10,25,000
9	Bhiwani	—	—	1,500	1,500	7,57,041
10	Batala	—	—	1,000	1,000	6,73,112
11	Moga	2,00,000	—	2,09,828	2,09,828	8,82,116
12	Ferozepur	—	—	1,000	1,000	5,39,694
13	Abohar	—	—	270	270	9,02,000
14	Pathankot	—	—	1,00,000	1,00,000	9,33,000
15	Simla	—	—	5,23,800	5,23,800	33,30,833
16	Malerkotla	—	—	7,000	7,000	2,57,500
17	Rewari	—	—	5,000	5,000	5,39,515
18	Sirsa	—	—	725	725	6,24,116
19	Kot Kapura	—	—	25,000	25,000	3,38,700
20	Muktsar	1,00,000	—	3,824	1,03,824	5,06,551
21	Jagroan	—	—	1,000	1,000	3,69,400
22	Sangrur	—	—	—	—	2,29,500
23	Palwal	—	—	2,600	2,600	3,17,624
24	Gurdaspur	—	—	8,800	8,800	2,72,431
25	Jind	—	—	—	—	3,35,950
26	Sunam	—	—	1,000	1,000	2,45,750
27	Tarn Taran	1,00,001	—	3,000	1,03,001	5,53,873
28	Rampura Phul	—	—	—	—	2,27,000
29	Kalka	—	—	7,994	7,994	2,13,684
30	Giddarbaha	550	—	100	650	3,80,800
31	Jaitu	—	—	—	—	1,81,200
32	Samana	—	—	—	—	1,71,800
33	Mandi Dabwali	1,500	—	1,000	2,500	6,34,550
34	Rupar	—	—	5,000	5,000	2,27,935
35	Nawashahr	—	—	5,000	5,000	2,89,680
36	Narwana	—	—	—	—	2,55,000
37	Charkhi Dadri	—	—	—	—	2,50,040
38	Basu	—	—	—	—	84,141
39	Tobiana	—	200	600	800	1,42,455
40	Karnapur	—	—	3,992	3,992	96,590
41	Jandala	—	—	5,000	5,000	1,17,680
42	Qadian	—	—	—	—	78,041
43	Raiko	—	—	800	800	93,458
44	Paraura	—	—	—	—	1,36,200
45	Charautda	—	—	100	100	80,460
46	Saunpur	—	—	400	400	60,221
47	Lahar Tanda	—	—	200	200	1,09,700
48	Dharampala	—	—	1,000	1,000	1,57,905
49	Punja	—	—	2,800	2,800	1,27,370
50	Dharampala	100	—	1,500	1,600	1,72,620
51	Basu	—	—	25,000	25,000	1,80,550

Appendix XVIII—Contd

1	2	3	4	5	6	7	8
52	Bhadaur	—	—	15,000	—	—	—
53	Safidon	—	—	1,00,000	—	2,000	—
54	Ahmedgarh	—	—	1,40,000	—	1,500	—
55	Mahendragarh	—	—	47,000	6,400	200	—
56	Budhlada	—	—	1,53,000	—	—	—
57	Ballabgarh	5,000	—	1,00,000	—	50	6,000
58	Zira	10,000	—	64,000	—	—	—
59	Lehragaga	—	—	90,000	—	—	—
60	Jajalabad	10,296	2,672	68,105	—	941	1,443
61	Sultanpur	6,621	3,285	51,112	2,802	14	488
62	Morinda	15,000	—	—	—	15,000	3,000
63	Khem Karan	6,000	—	32,000	—	—	—
64	Bareta	—	—	49,736	—	118	—
65	Gobindgarh	—	—	3,00,000	—	800	—
66	Majitha	13,000	—	23,400	11,000	725	1,700
67	Nurmahal	125	—	50,000	—	2,000	200
68	Dharamkot	9,040	—	32,000	—	—	—
69	Fatehgarh Churian	26,000	—	27,000	—	1,500	2 500
70	Rahon	—	—	8,000	—	2,010	—
71	Tapa	—	—	65,000	—	—	—
72	Pehowa	—	—	16,000	—	150	—
73	Palampur	8,000	2,000	29,000	6,000	—	—
74	Garhshankar	—	—	25,000	—	2,000	2,000
75	Bawal	500	—	19,000	3,500	600	1,800
76	Ferozepur	5,000	10	35,000	—	3,600	2,025
77	Kangra	8,547	7,500	37,500	—	100	—
78	Samrala	—	—	60,000	—	—	7,500
79	Bhawanigarh	—	—	15,500	—	—	—
80	Dera Baba Nanak	—	—	28,000	—	510	800
81	Farrukh Nagar	—	—	16,000	4,000	—	2,500
82	Talwandi Bhai	—	—	60,000	—	—	—
83	Tankanwari	9,000	5,000	22,000	—	—	5,000
84	Haryana	—	—	23,000	—	500	1,300
85	Guruharsahal	12,000	—	72,000	5,000	500	3,000
86	Anandpur Sahib	5,000	—	18,000	—	—	1,000
87	Uklana Mandi	—	—	1,10,000	—	—	—
88	Nurpur	6,000	3,000	22,000	4,000	—	200
89	Garhdiwala	—	—	18,000	—	—	400
90	Jakkhal	4,500	—	55,000	—	—	—
91	Nalagarh	—	—	19,000	—	—	—
92	Sangat	1,000	20	15,000	—	—	700
93	Dalhousie	16,500	14,000	18,000	—	—	22,000
94	Bhucho Mandi	—	—	55,000	—	—	—

Appendix XVIII—*Contd*

1	2	9	10	11	12	13	14	15
51	Bhadaur	—	—	—	—	—	—	15,000
52	Safidon	—	—	—	—	—	—	1,02,000
54	Ahmedgarh	—	—	—	—	—	2,000	1,43,500
55	Mahendragarh	—	—	—	—	—	—	53,600
56	Budhlada	—	—	—	—	—	—	1,53,000
57	Ballabgarh	—	—	—	—	—	—	1,11,050
58	Zira	—	—	—	—	—	200	74,200
59	Lehragaga	—	—	—	—	—	2,000	92,000
60	Jalalabad	—	—	—	—	—	—	83,457
61	Sultanpur	—	—	—	—	—	—	64,322
62	Monnda	—	—	—	—	—	—	33,000
63	Khem Karan	—	—	—	—	—	50	38,050
64	Bareta	—	—	—	—	—	—	49,854
65	Gobindgarh	—	—	—	—	—	—	3,00,800
66	Majitha	—	1,500	—	—	—	—	51,325
67	Nurmahal	—	—	—	—	—	100	52,425
68	Dharamkot	—	—	—	—	—	—	41,040
69	Fitchgarh Churian	—	3,669	—	—	—	—	60,669
70	Rahon	—	2,000	—	—	—	—	12,010
71	Tapa	—	—	—	—	—	—	65,000
72	Pehowa	—	—	—	—	—	—	16,150
73	Palampur	—	—	—	—	—	—	45,000
74	Garhshankar	—	50	—	—	—	—	29,050
75	Bawal	—	—	—	500	—	—	25,900
76	Ferozpur	—	—	—	—	—	100	45,735
77	Kangra	—	—	—	—	—	890	54,537
78	Samrala	—	—	—	—	—	—	67,500
79	Banwanagarh	—	—	—	—	—	—	15,500
80	Dera Baba Nanak	—	—	—	—	—	—	29,310
81	Farrukh Nagar	—	—	—	—	—	—	22,500
82	Talwandi Bhai	—	—	—	—	—	—	60,000
83	Tarakanwal	—	—	—	—	—	60	41,060
84	Hariana	—	—	—	—	—	—	24,800
85	Guruharwal	—	—	—	—	—	100	92,600
86	Anandpur Sahib	—	—	—	—	—	—	24,000
87	Uklana Mundi	—	—	—	—	—	—	1,10,000
88	Nurpur	—	—	—	—	—	3,500	38,700
89	Guridaha	—	—	—	—	—	—	18,400
90	Jalali	—	—	—	—	—	—	59,500
91	Nalagarh	—	—	—	—	—	100	19,100
92	Sangrur	—	—	—	—	—	—	16,720
93	Dharamkot	—	3,500	—	400	—	50	74,450
94	Bhuchaudh	—	—	—	—	—	10,000	65,000

Appendix XVIII—Contd

1	2	16	17	18	19	20
52.	Bhadaur	1,275	7,650	—	650	24,575
53	Safidon	1,500	14,000	—	5,500	1,23,000
54	Ahmedgarh	16,700	1,500	—	1 000	1,62,700
55	Mahendragarh	3,350	6,900	—	2,000	65,850
56	Budhlada	5,450	37,775	—	1,000	1,97,225
57	Ballabgarh	5,700	3,100	1,452	2,700	1,24,002
58	Zira	740	12,300	—	6,000	93,240
59	Lehragaga	3,100	21,000	—	25,000	1,41,100
60	Jalalabad	9,299	3,517	1,350	17,756	1,15,379
61	Sultanpur	592	62	352	1,495	66,823
62.	Morinda	2,750	460	323	2,000	38,533
63	Khem Karan	1,500	6,250	440	8,300	54,540
64	Bareta	2,681	1,536	1,043	2,579	57,693
65	Gobindgarh	2,050	3,775	—	3,000	3,09,625
66	Majitha	4,075	800	3 600	1,400	61,200
67	Nurmahal	1,330	1,057	1 695	345	56,852
68	Dharamkot	3,536	1,640	—	510	46,726
69	Fatehgarh Churian	2,650	2,450	—	1,000	66,769
70	Rahon	1,610	150	4,942	300	19,012
71	Tapa	7,900	1,000	2,000	—	75,900
72.	Pehowa	5,100	50	—	1,665	22,965
73	Palampur	9,450	6,756	4,900	—	66,106
74	Garhshankar	3,000	400	—	2,070	34,520
75	Bawal	3,700	1,000	500	500	31,600
76	Ferozepur	3,085	9,805	1,944	2,330	62,899
77	Kangra	18,179	5,140	2,444	225	80,525
78	Samrala	6,250	4,300	1,900	500	80,450
79	Bhawanigarh	1,415	3,680	—	750	21,345
80	Dera Baba Nanak	3,580	1,291	200	—	34,381
81	Farrukh Nagar	396	2,120	—	140	25,156
82.	Talwandi Bhu	—	—	—	2,000	62,000
83	Tankanwari	2,050	7,750	600	—	51,460
84	Haryana	2,500	1,275	400	14,900	43,875
85	Guruharsahai	4,800	25,000	915	2,800	1,26,115
86	Anandpur Sahib	1,900	300	—	140	26,340
87	Uklana Mandi	1,720	50	—	600	1,12 370
88	Nurpur	800	200	300	—	40,000
89	Garhdiwala	1,612	550	—	500	21,062
90	Jakhal	4,150	10,300	70,473	2,815	1,47,238
91	Nalagarh	1,100	2,500	—	600	23,300
92	Sangat	3,300	9,100	80	1,000	30,200
93	Dalhousie	1,600	37,900	—	8,280	1,22,230
94	Bhucho Mandi	1,31,360	33,300	92,000	2,500	3,24,160

Appendix XVIII—Contd

1	2	21	22	23	24	25
52.	Bhadaur	150	—	—	150	24,725
53.	Safidon	—	—	—	—	1,23,000
54.	Ahmedgarh	—	—	—	—	1,62,700
55.	Mahendragarh	—	—	—	—	65,850
56.	Budhlada	3,500	—	—	3,500	2,00,725
57.	Ballabgarh	—	—	—	—	1,24,002
58.	Zira	—	—	500	500	93,740
59.	Lehragaga	—	—	—	—	1,41,100
60.	Jalalabad	—	—	97	97	1,15,476
61.	Sultanpur	—	—	471	471	67,294
62.	Morinda	—	—	500	500	39,033
63.	Khem Karan	—	—	—	—	54,540
64.	Bareta	—	—	3,011	3,011	60,704
65.	Gobindgarh	—	—	—	—	3,09,625
66.	Majitha	—	—	1,500	1,500	62,700
67.	Nurmahal	—	—	3,875	3,875	60,727
68.	Dharamkot	—	—	2,000	2,000	48,726
69.	Fatehgarh Churian	—	—	—	—	66,769
70.	Rahon	—	—	—	—	19,012
71.	Tapa	600	—	—	600	76,500
72.	Pehowa	10,000	—	—	10,000	32,965
73.	Palampur	—	—	—	—	66,106
74.	Garhshankar	—	—	—	—	34,520
75.	Bawal	—	—	—	—	31,600
76.	Ferozepur	—	—	4,000	4,000	66,899
77.	Kangra	—	—	1,425	1,425	81,950
78.	Samrala	—	—	850	850	81,300
79.	Bhawanigarh	—	—	—	—	21,345
80.	Dera Baba Nanak	—	—	—	—	34,381
81.	Farrukh Nagar	—	—	700	700	25,856
82.	Talwandi Bhai	—	—	—	—	62,000
83.	Tankaratti	—	—	1,000	1,000	52,460
84.	Haryana	—	—	—	—	43,875
85.	Guruharsahai	—	—	200	200	1,26,315
86.	Anandpur Sahib	—	—	—	—	26,340
87.	Uklana Mandi	—	—	—	—	1,12,370
88.	Nurpur	—	—	—	—	40,000
89.	Garhdiwala	—	—	500	500	21,562
90.	Jakkhal	—	—	600	600	1,47,838
91.	Nalagarh	—	—	450	450	23,750
92.	Sangrur	—	—	—	—	30,200
93.	Dalbouse	—	—	1,000	1,000	1,23,230
94.	Bhuchio Mandi	—	—	—	—	3,24,160

ORDINARY INCOME

Sl No	Name of the Municipality	TAX INCOME									
		Property Tax	Service Tax	Octroi Tax	Terminal Tax	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Shop Tax	Miscellaneous Tax	Total Tax Income
1	2	3	4	5	6	7	8	9	10	11	12
1	Jaipur	3,03,923	—	10,43,838	—	—	71,793	—	—	—	14,19,554
2	Ajmer	2,51,449	27,865	19,66,346	—	—	86	3,883	—	—	22,49,629
3	Jodhpur	—	—	7,45,824	—	—	10,122	—	—	—	7,55,946
4	Bikaner	—	1,019	2,82,352	56,189	—	—	—	—	1,79,149	5,18,709
5	Alwar	—	—	6,44,010	—	—	—	—	—	—	6,44,010
6	Ganganagar	—	—	3,06,876	—	—	1,248	—	32,809	74,155	4,15,088
7	Bearwar	68,990	—	6,35,377	—	—	23	—	—	—	7,04,390
8	Sikar	—	—	1,28,932	—	2,673	—	—	—	905	1,32,510
9	Bharatpur	—	—	1,65,746	—	—	—	—	9,283	—	1,75,029
10	Bhilwara	—	—	3,35,981	—	—	5,047	—	—	—	3,43,476
11	Tonk	—	—	1,46,186	—	—	3,142	—	3,382	—	1,52,710
12	Churu	—	—	55,684	25,808	—	428	—	—	—	81,920
13	Pali	—	—	1,26,365	—	—	—	—	—	—	1,26,365
14	Sardarshahr	—	—	11,086	—	—	458	—	—	—	77,450
15	Sujangarh	—	—	88,156	9,939	—	3,024	—	—	—	1,01,119
16	Barn	—	—	1,47,524	—	—	—	—	—	—	1,47,524
17	Dholpur	—	—	55,581	—	—	3,203	—	—	—	58,784
18	Fatehpur	—	—	36,145	—	—	667	—	—	—	36,812
19	Ratangarh	—	—	16,436	33,267	—	1,280	—	—	—	50,983
20	Bundi	—	—	1,96,599	—	—	13,289	—	—	—	2,09,888
21	Kishangarh	6,633	—	1,27,517	—	—	2,627	—	—	1,398	1,38,175
22	Jhunjhunu	—	—	23,404	—	—	—	—	—	—	23,404
23	Nawalgarh	—	—	26,228	—	—	2,258	—	—	280	28,766
24	Ladnu	—	—	37,555	—	—	56	—	—	206	37,817
25	Kerauli	—	—	25,215	—	—	—	605	—	—	25,820
26	Baran	—	—	1,43,857	—	—	—	—	—	—	1,47,453
27	Gangapur	—	—	—	7,133	—	3,596	—	—	903	15,699
28	Sarai Madhopur	—	—	—	—	—	839	6,824	1,059	—	5,161
29	Hindon	1,716	—	6,437	—	—	1,946	2,156	2,389	—	15,038
30	Banswara	—	—	1,39,301	5,449	—	613	3,883	—	—	1,47,006
31	Lachmangarh	—	—	17,217	—	—	2,256	—	—	—	17,217

Appendix AIV—Contd.

Sl. No.	Name of the Municipality	ORDINARY INCOME					EXTRA ORDINARY INCOME					Total Income
		Taxes & Licenses	Rent, & Prices	Grant & Contribution	Miscellaneous Income	Total Ordinary income	Loans	Extra Ordinary Grants	Extra Miscellaneous Income	Total Extra Ordinary Income		
1	2	13	14	15	16	17	18	19	20	21	22	
1	Jajpur	5,29,205	2,71,746	3,04,664	32,300	25,60,469	1,30,000	4,15,180	8,47,966	13,93,346	19,53,815	
2	Angul	61,205	5,23,996	1,88,316	93,342	31,16,188	—	62,600	7,67,783	8,30,383	39,46,871	
3	Jodhpur	1,11,270	1,32,265	1,97,927	15,112	12,12,520	5,00,000	57,800	80,676	6,38,176	18,50,996	
4	Bhadrachal	43,828	45,996	2,41,817	209	8,53,559	—	1,246	32,215	33,461	8,87,020	
5	Alwar	32,639	66,811	58,611	27,658	8,29,782	10,000	50,500	1,30,537	1,91,037	10,20,819	
6	Gungurwar	26,716	6,11,670	1,48,051	28,507	12,33,065	—	5,000	3,89,199	3,94,199	16,27,261	
7	Bikarwar	28,301	1,48,602	17,246	12,800	9,11,319	—	25,527	94,363	1,19,890	10,31,229	
8	Sikar	11,327	3,511	48,424	2,479	1,98,254	—	19,000	2,626	21,626	2,19,880	
9	Bharatpur	25,906	6,153	23,908	9,300	2,40,296	54,249	61,800	1,13,655	2,29,704	4,70,000	
10	Bhikwara	31,188	24,241	55,501	8,934	4,63,340	—	7,500	1,18,556	1,26,050	5,89,396	
11	Banka	17,783	31,276	58,243	214	2,63,226	—	28,700	7,825	36,525	2,99,751	
12	Churu	6,653	1,687	62,116	1,172	1,53,548	—	—	33,983	33,983	1,87,531	
13	Pali	5,591	31,667	32,678	—	1,99,301	—	15,201	95,550	1,10,751	3,10,052	
14	Sardarsahar	7,218	5,535	18,636	1,187	1,10,026	—	—	16,100	16,100	1,26,126	
15	Sujanpur	4,184	6,485	51,061	1,662	1,64,511	—	1,502	8,568	10,070	1,74,581	
16	Barnes	6,919	39,841	27,365	7,835	2,29,484	52,000	12,500	12,605	77,105	3,06,589	
17	Dholpur	31,936	18,947	4,881	2,395	1,19,943	—	16,700	1,322	18,022	1,37,965	
18	Lathpur	7,555	2,702	20,819	—	67,888	—	—	—	—	67,888	
19	Ratnagarh	5,175	6,609	26,933	406	90,106	—	—	30,540	30,540	1,20,646	
20	Bundi	11,856	41,231	67,893	1,151	3,32,019	—	7,300	926	8,225	3,40,244	
21	Kashinagarh	37,076	7,680	27,865	875	2,11,671	—	10,800	60,329	71,129	2,82,800	
22	Jhunjhunu	8,974	1,749	6,031	10	40,168	—	22,898	12,696	35,594	75,762	
23	Nawalgarh	5,596	4,454	20,365	950	60,131	25,000	58	1,652	26,710	86,841	
24	Padua	4,465	1,437	2,483	325	46,527	10,000	12,500	9,811	32,311	78,838	
25	Keruli	36,727	6,972	18,377	—	87,896	—	6,000	—	6,000	93,896	
26	Biran	14,983	9,780	34,808	6,367	2,13,391	—	—	49	49	2,13,440	
27	Gangpur	9,714	8,545	10,858	1,165	45,981	—	—	5,780	5,780	51,761	
28	Sarva Madhopur	6,746	7,090	12,299	715	33,011	—	15,000	47,032	62,032	94,073	
29	Indori	19,863	7,233	15,065	108	77,307	—	7,500	15,473	22,973	80,285	
30	Pauswara	14,298	14,272	22,364	4,593	2,02,533	—	20,100	1,24,968	1,45,068	3,47,601	
31	Ichamgarh	8,311	562	18,123	1,426	45,729	—	—	5,592	5,592	51,321	

Appendix XX—Contd.

[illegible]

		13	14	15	16	17	18	19	20	21	22
1											
2											
3	Raipur	7,329	6,356	33,605	3,848	1,10,066	—	10,000	14,849	24,819	1,34,915
4	Hamnagar	8,836	67,129	10,181	1,091	2,84,769	—	12,500	499	12,999	2,97,768
5	Alu Road	6,145	7,355	11,897	2,276	1,75,564	—	20,000	93,258	1,13,258	2,88,822
6	Deg	20,458	3,181	—	—	73,199	—	—	3,480	3,480	76,679
7	Makana	7,900	6,900	14,000	600	94,900	—	—	6,000	6,000	1,00,900
8	Chitoni	10,582	11,255	13,399	—	94,304	—	19,000	18,127	37,127	1,31,431
9	Sojat	7,713	7,778	10,200	3,362	29,391	—	—	19,647	19,647	49,038
10	Dungar	7,158	6,741	11,068	480	83,368	—	10,000	37,873	47,873	1,31,241
11	Choni	1,795	6,103	10,612	658	38,239	—	—	4,048	4,048	42,287
12	Phokodi	3,626	1,124	12,510	4,161	65,356	—	13,500	792	14,292	79,648
13	Kuchaman	4,137	3,565	11,441	—	55,584	—	—	8,923	8,923	64,507
14	Rai	10,595	3,848	4,642	697	37,780	—	14,070	8,216	22,286	60,066
15	Jhalwar	11,675	5,090	20,856	—	68,325	—	—	15,272	15,272	83,597
16	Dansi	6,267	7,108	14,097	—	29,506	—	—	23,861	23,861	53,367
17	Pratnagarh	7,291	10,119	21,418	4,716	1,40,391	—	4,800	5,282	10,082	1,50,473
18	Sirohi	7,778	14,523	7,280	720	80,171	20,000	21,580	9,737	51,317	1,31,488
19	Sambhar	5,487	2,287	5,715	1,313	57,456	—	8,938	13,319	22,257	79,713
20	Rampur	3,785	1,847	12,295	1,346	34,875	—	7,779	2,047	9,826	44,701
21	Nathdwara	2,411	7,744	24,375	1,458	91,280	—	—	6,969	6,969	98,249
22	Nohar	9,715	6,944	13,272	20,483	1,42,478	3,700	16,500	—	20,200	1,62,678
23	Lakheri	2,675	2,407	6,699	12,484	35,843	—	7,500	1,557	9,057	44,900
24	Deodwar	4,848	4,223	5,542	—	50,202	10,000	11,011	36,260	57,271	1,07,473
25	Merta	16,851	33,026	8,039	286	1,26,424	—	20,000	53,054	73,054	1,99,478
26	Cherawa	2,216	23,354	10,177	438	24,594	—	—	455	455	25,049
27	Jalore	14,312	35,390	21,158	121	1,23,703	—	22,500	57,201	79,701	2,03,404
28	Dungarpur	8,425	7,177	13,418	3,569	1,25,995	5,000	12,500	2,585	20,085	1,46,080
29	Kekri	10,503	16,963	26,511	3,978	1,94,924	55,000	—	10,911	65,911	2,60,835
30	Rayana	3,962	1,850	8,738	1,330	40,710	—	7,500	17,734	25,234	65,944
31	Shehapur	6,640	5,794	—	576	35,898	—	—	853	853	36,751
32	Balotra	6,964	4,414	16,168	2,443	68,758	—	—	2,183	2,183	70,941
33	Rajpur	6,500	51,235	327	2,163	1,54,065	—	9,147	10,264	19,411	1,73,476
34	Khandela	2,567	11,669	9,508	2,624	73,430	—	10,000	35,584	45,584	1,19,014
35	Numbahera	6,255	10,306	18,321	3,872	90,180	—	10,000	4,770	20,289	37,955
36	Pilani	652	1,875	8,968	100	34,841	—	4,660	20,988	30,988	1,21,168
37	Sri Madhopur	1,937	1,391	10,470	84	25,682	—	—	10	4,670	39,511
38	Karanpur	6,264	50,515	15,585	4,598	1,65,208	—	10,000	1,693	1,693	27,375
39	Kuiputi	12,654	2,209	3,990	149	38,836	—	4,180	2,117	6,297	45,133
40	Rajsamand	8,499	3,390	12,492	—	49,346	—	7,500	4,515	12,015	61,361
41	Rajaldesar	3,381	1,643	14,813	6,727	51,693	—	—	14,073	14,073	65,766
42	Gangashahr	1,887	2,114	3,342	472	22,134	—	3,670	15,539	19,209	41,343
43	Bandikuri	2,320	9,740	7,065	126	29,383	—	10,000	6,315	16,315	45,698

	1	2	11	14	15	16	17	18	19	20	21	22
74	Madhwa		11,516	1,887	7,393	1,101	30,154	10,000	—	25,406	15,106	65,560
75	Tamiraparani		1,539	2,954	8,836	—	29,256	—	—	2,116	2,116	31,372
76	Neelankavilam		2,916	535	5,183	431	22,696	—	—	3,085	3,085	25,781
77	Rudra		7,773	1,284	7,750	30,937	1,27,793	—	5,000	829	5,829	1,33,622
78	Rajkotha		6,661	1,777	5,658	465	16,361	—	—	6,737	6,737	23,098
79	Rubi		2,216	1,033	8,059	150	1,15,541	—	—	6,953	6,953	1,22,494
80	Phalera		5,382	6,970	5,888	600	24,098	10,000	—	13,921	23,921	53,361
81	Shoosur		9,550	10,150	8,118	120	23,430	—	—	20,000	20,000	43,430
82	Udumurchur		4,286	51,142	12,323	8,865	1,65,683	—	—	2,129	2,129	14,399
83	Rusinghachur		2,375	255	6,646	54	21,975	—	5,000	16,615	16,615	1,82,298
84	Indrar		25,755	2,466	18,650	—	92,382	—	—	65	5,065	27,040
85	Jhalupuram		4,502	1,600	6,076	—	48,155	—	42,000	761	2,761	92,382
86	Sepur		3,329	1,287	4,884	—	18,504	—	—	6,624	6,624	50,916
87	Toda Bhum		2,992	4,369	6,038	1,064	32,035	—	—	144	144	25,128
88	Kapusan		1,073	1,493	7,916	3,825	75,527	—	2,600	13,512	16,112	32,179
89	Jucumar		2,992	1,493	7,916	1,892	75,527	—	—	2,829	2,829	91,639
90	Suntarath		5,551	9,186	7,084	720	1,02,541	—	—	22,395	22,395	1,05,370
91	Newur		3,625	4,140	17,679	—	51,633	—	—	560	560	74,028
92	Blindur		1,842	309	—	573	3,130	—	—	—	—	3,690
93	Chettasadi		5,500	4,100	6,140	549	52,789	—	—	10,000	10,000	62,789
94	Mukundgudi		1,824	678	5,044	242	13,483	—	7,620	2,006	9,626	23,109
95	Sampur		4,091	30,981	6,316	14,461	1,49,245	—	—	2,032	2,032	1,51,277
96	Suryath		2,099	312	8,726	—	46,612	—	—	—	—	46,612
97	Nwa		1,173	2,091	9,556	—	27,875	—	7,500	5,133	12,633	40,508
98	Mount Abu		2,715	19,496	7,187	13,084	2,32,127	—	—	47,981	47,981	2,80,108
99	Chiksu		1,016	3,781	4,648	387	20,570	10,000	9,000	10,263	29,263	49,833
100	Khetri		1,102	3,265	5,328	168	12,448	—	—	6,037	6,037	18,485
101	Davath		1,582	2,009	5,975	105	23,298	—	9,747	775	10,522	33,820
102	Bari Sudri		3,553	2,818	5,397	1,259	34,120	—	9,991	66,476	76,467	1,10,587
103	Gungapur		1,263	2,603	8,606	373	29,661	—	—	361	361	30,022
104	Nokhmandi		3,263	6,207	4,048	88	48,170	—	—	7,500	7,500	55,670
105	Pindavri		2,602	431	7,374	2,081	28,137	16,800	—	20,090	36,890	65,027
106	Chhabri		5,330	2,954	9,315	469	32,511	—	—	836	836	33,347
107	Solumbar		3,694	2,219	4,853	1,813	25,114	10,000	5,000	15,179	30,179	55,293
108	Chhapur		1,931	1,810	1,618	—	12,218	—	—	8,945	8,945	21,163
109	Bhawmandi		18,368	4,945	11,574	1,938	1,02,693	—	—	4,441	4,441	1,07,134
110	Begad (Jumhunu)		1,990	520	9,528	47	14,170	—	125	2,121	2,246	16,516
111	Davur		4,618	2,132	1,012	8,322	21,407	—	—	1,956	1,956	23,363
112	Anbar		3,609	3,791	812	1,207	14,195	—	—	1,560	11,560	15,755
113	Dabook		2,314	131	4,657	13	13,259	—	9,000	9,145	18,145	31,404
114	Namwa		9,978	7,844	4,353	—	35,599	—	—	29,365	29,365	64,964
115	Ranginjandi		4,442	3,880	19,505	1,714	1,00,871	—	12,500	24,046	36,546	1,37,417

Appendix XIX—*Contd.*

1	2	13	14	15	16	17	18	19	20	21	22
116	Pahkar	21,941	10,416	100	23,593	88,753	5,47,200	—	28,322	6,08,322	6,97,075
117	Sail	3,060	2,110	6,397	93	31,259	—	—	7,037	7,037	38,296
118	Savar	22,503	1,713	6,892	2,363	50,429	—	—	1,451	1,451	51,880
119	Sidhan	21,058	412	22,324	147	53,823	—	7,500	435	7,935	61,758
120	Tamsar	5,044	2,189	3,653	1,025	18,619	—	—	500	500	19,119
121	Thunier	3,261	1,133	2,726	—	11,011	—	—	3,429	3,429	14,440
122	Pokerin	2,395	134	9,450	315	38,045	—	—	560	560	38,650
123	Doh	2,887	10,768	1,840	663	26,309	—	6,680	84,499	91,179	1,17,488
124	Kuhali	2,944	6,459	4,761	—	40,873	—	7,500	30,314	37,814	78,687
125	Pudutur	4,116	5,228	4,470	—	13,814	—	5,727	665	6,392	20,206
126	Gusumapur	4,014	26,915	5,678	521	80,522	—	16,500	4,520	21,020	1,01,542
127	Kashipuram	6,890	898	4,157	661	26,578	1,500	10,700	12,265	24,465	51,043
128	Jolpur	1,507	423	—	58	3,168	—	—	4,132	4,132	7,300
129	Rattapur	1,708	1,660	5,520	—	9,864	—	—	520	520	10,384
130	Nidavilur	36,960	19,207	4,142	177	1,04,068	972	—	—	972	972
131	Kherla	1,647	1,797	2,150	157	9,828	—	5,000	49,540	54,540	1,58,608
132	Indergur	3,921	4,577	1,908	20	20,675	—	5,000	1,131	6,131	15,959
133	Aunapur	—	—	—	—	—	—	—	4,568	4,568	25,243

Appendix VV Contd.

ORDINARY INCOME

Sl No	Name of the Municipality	TAX INCOME					Tax on Professions and Trades	Lake Frontage and Boat Tax	Tax on Circumstances and Property
		Octroi	Tax on Animals & Vehicles	Tolls on Roads & Ferries	Tax on Professions and Trades	Lake Frontage and Boat Tax			
1	2	11	12	13	14	15	16		
1	Dehra Dun	16,207	21,121	—	2,859	—	—	—	—
2	Saharanpur	—	29,484	—	—	—	—	—	—
3	Meerut	14,78,903	60,625	—	—	—	—	—	—
4	Muzaffarnagar	22,53,642	21,369	—	44,031	—	—	—	—
5	Moradabad	—	16,686	6,48,229	—	—	—	—	—
6	Rampur	7,13,118	7,275	1,43,457	7,266	—	—	—	—
7	Shahjahanpur	5,87,711	—	11,597	23,155	—	—	—	—
8	Jaunpur	9,42,895	27,098	35,535	—	—	—	—	—
9	Gorakhpur	11,57,074	21,907	3,500	—	—	—	—	—
10	Mirzapur	6,24,904	—	—	—	—	—	—	—
11	Hardwar	—	307	82,190	1,340	—	—	—	—
12	Muzaffarnagar	508	57	3,36,192	—	—	—	—	—
13	Hapur	2,72,122	4,999	1,28,026	—	—	—	—	—
14	Ghaziabad	—	7,685	4,79,851	—	—	—	—	—
15	Faizabad	4,41,984	29,363	—	—	—	—	—	—
16	Bahraich	—	—	—	—	—	—	—	—
17	Budaun	—	822	—	2,875	—	—	—	—
18	Amroha	2,91,354	—	—	—	—	—	—	—
19	Sambhal	3,08,910	—	—	—	—	—	—	—
20	Pilibhut	4,94,088	202	—	96,594	—	—	—	—
21	Mathras	—	3,507	3,67,199	1,519	—	—	—	—
22	Mirzapur	—	—	—	—	—	—	—	—
23	Sitapur	—	—	44,732	—	—	—	—	—
24	Deoband	1,01,616	33	72,315	—	—	—	—	—
25	Kannauj	—	359	87,660	27,664	—	—	—	—
26	Roorkee	55,200	99	69,601	1,72,106	—	—	—	—
27	Rai Bareilly	1,41,132	3,077	—	3,874	—	—	—	—
28	Shamali	2,52,119	665	93,312	856	—	—	—	—
29	Hardoi	2,52,491	8,646	—	—	—	—	—	—
30	Kaifia	1,03,144	—	—	—	—	—	—	—

		ORDINARY INCOME			EXTRA ORDINARY INCOME		
		Rents & Prices	Miscellaneous	Total Ordinary Income	Loans	Miscellaneous Extraordinary Income	
Sl No	Name of the Municipality	24	25	26	27	28	
1	Delra Dun	4,68,508	3,77,660	21,97,829	2,00,000	4,88,121	
2	Silvernagar	1,08,001	20,245	24,75,448	80,000	17,034	
3	Necrut	5,83,940	19,83,756	51,86,048	—	7,821	
4	Bureilly	3,01,029	1,60,739	35,87,917	—	56,170	
5	Morid ibid	2,42,813	80,080	16,44,993	—	8,98,800	
6	Rampur	2,47,469	48,356	16,69,932	—	49,086	
7	Shyampur	28,308	29,681	9,09,629	—	5,733	
8	Jhansi	1,03,702	3,293	18,12,300	—	8,851	
9	Gorakhpur	2,76,311	2,12,589	20,24,113	5,00,000	1,06,157	
10	Muzampur	1,04,585	1,56,796	11,65,607	35,000	17,602	
11	Hardwar	1,87,826	12,613	30,45,436	60,000	40,862	
12	Muzrahar nagar	97,042	6,34,106	15,55,641	11,44,000	65,676	
13	Hapur	2,02,386	20,156	8,44,509	2,00,000	18,225	
14	Ghuzabad	3,13,762	—	13,35,262	—	43,16,141	
15	Fuz ibid	75,106	74,300	11,89,465	—	860	
16	Budhach	87,677	1,20,361	7,12,581	—	—	
17	Budhach	1,21,438	12,055	5,92,851	—	15,000	
18	Amrohi	30,717	6,203	5,13,876	—	3,30,900	
19	Sambhal	15,754	85,028	4,95,292	—	—	
20	Pilibhit	1,01,927	1,08,416	12,29,457	—	7,702	
21	Hathras	1,30,227	40,263	9,84,634	—	12,44,251	
22	Muzampur	—	—	—	—	—	
23	Sitapur	6,217	1,180	90,726	—	19,848	
24	Deoband	9,560	1,13,029	3,33,626	—	1,095	
25	Kannauj	12,763	3,632	1,93,447	97,600	69,564	
26	Roorkee	1,60,986	2,76,330	9,17,473	—	6,250	
27	Rai Bareilly	16,705	—	3,17,748	—	—	
28	Shimli	29,939	2,809	6,15,456	—	—	
29	Hurdoi	35,577	90,971	6,68,418	—	—	
30	Kurana	2,889	1,457	1,78,340	—	—	

	2	11	12	13	14	15	16
1							
10	Ghazipur	—	3,182	—	1,089	—	—
11	Itanant	14,913	—	2,01,603	—	—	—
12	Konch	—	568	—	3,220	—	29,617
13	Mawan	—	1,495	—	—	—	—
14	Mhadoli	94,218	7,188	—	1,040	—	—
15	Mulandshahr	—	—	3,12,184	—	398	—
16	Mulpuri	—	—	1,94,605	—	—	—
17	Murja	—	—	2,21,583	—	—	—
18	Kisganj	1,133	—	1,79,308	270	—	—
19	Sikandrabad	—	5	13,12,883	—	—	—
20	Bindi	—	13	—	—	—	—
21	Bindi	—	1,285	1,31,959	—	—	—
22	Fandi	—	2,564	1,63,682	—	—	—
23	Unnao	—	1,732	43,848	8,860	—	—
24	Gondli	1,93,603	1,267	—	—	—	—
25	Orli	—	—	27,229	3,414	—	23,402
26	Balrampur	1,94,356	897	—	—	—	—
27	Shikolabad	—	83	4,38,891	—	—	—
28	Sultampur	—	9,132	—	17,857	13	—
29	Bela Parliangarh	—	—	1,16,659	—	—	—
30	Itari Binki	2,60,418	3,488	—	—	—	23,577
31	Bunora	83,496	1,736	48,885	488	—	—
32	Najibabad	1,11,954	2,792	40,166	90	—	—
33	Nigra	99,158	—	40,175	126	—	—
34	Chandpur	15,855	647	86,813	777	—	—
35	Sahaswan	—	—	32,732	—	—	10,066
36	Chandausi	—	—	1,82,485	—	—	—
37	Filhar	—	108	—	1,092	—	—
38	Vrindaban	—	—	—	—	—	—
39	Lakhimpur	—	1,687	1,46,135	—	—	—
40	Rishikesh	—	—	1,50,751	327	—	264
41	Namital	—	21,946	2,97,896	—	769	—
42	Gangoli	92,816	—	—	—	—	9,916
43	Kosi Kalan	—	—	99,026	—	—	593
44	Manghur	—	851	63,793	—	—	—
45	Auraiya	—	370	92,781	—	—	14,821
46	Khatauli	—	—	1,10,471	—	—	—
47	Almora	—	182	2,33,653	—	—	—
48	Pilkhawa	—	30	1,23,493	—	—	—
49	Ramnagar	—	—	86,383	—	—	—
50	Dibal	—	—	95,040	—	—	54
51	Bindki	—	—	—	1,248	—	8,731

[illegible]

1	2	24	25	26	27	28	29
31	Chazpur	25,074	2,865	3,55,715	—	332	3,56,017
32	Biraut	76,927	1,233	3,80,807	—	2,39,181	6,19,988
33	Konch	20,738	3,474	1,51,797	—	3,00,047	4,51,844
34	Mavina	31,968	15,178	2,58,101	—	45,000	3,03,101
35	Bhulaha	—	—	1,27,690	3,21,000	—	4,48,690
36	Bulandhar	1,00,460	1,26,815	5,94,094	—	10,768	6,04,862
37	Munpur	57,434	20,158	3,56,421	—	1,07,202	4,63,623
38	Khurja	53,267	14,892	9,13,265	—	—	9,13,265
39	Katarni	35,736	6,884	6,53,081	—	132	6,53,213
40	Sakundrabid	18,639	372	14,37,450	—	—	14,37,460
41	Bandi	12,810	12,825	3,91,078	35,000	17,253	4,43,331
42	Tundi	19,762	15,798	3,46,003	—	—	3,46,003
43	Unao	20,539	71,369	4,40,459	1,21,000	11,623	5,73,082
44	Gondh	32,826	4,32,525	9,08,812	—	—	9,08,812
45	Oru	53,814	8,951	2,13,367	—	365	2,13,732
46	Bikrampur	1,914	11,855	3,17,483	4,23,000	7,097	7,47,580
47	Shukohbad	22,000	8,298	5,63,126	2,00,000	—	7,63,126
48	Sultampur	22,803	13,970	1,76,518	75,000	—	2,51,518
49	Beli, Partapgarh	20,691	10,194	3,28,067	—	—	3,32,578
50	Bari Bunk	34,136	11,715	4,52,092	1,50,000	21,282	6,23,374
51	Bhoro	22,379	31,318	2,28,719	—	1,905	2,30,624
52	Najibabad	51,391	8,888	3,91,135	—	995	3,92,130
53	Nagina	9,633	11,140	3,06,226	—	14,640	3,20,866
54	Chandpur	27,700	19,924	2,59,452	—	45,046	3,04,498
55	Sihiswan	31,198	2,578	1,35,675	—	—	1,35,675
56	Chandusi	67,125	9,942	4,59,624	—	3,247	4,62,871
57	Tilhar	13,386	2,205	1,79,846	—	—	1,79,846
58	Vrindaban	31,084	10,390	3,27,473	—	54,497	3,81,970
59	Lakhpur	64,840	19,173	4,99,152	5,13,000	345	10,12,497
60	Risikesh	2,15,862	4,019	4,29,544	—	55,965	4,85,509
61	Namital	2,31,512	31,810	11,02,947	30,000	7,350	11,40,297
62	Gangoli	47	18,615	1,39,195	—	—	1,39,195
63	Kosi Kalan	47,221	8,241	3,12,156	—	409	3,12,565
64	Manghur	5,598	2,967	1,17,432	—	2,213	1,19,645
65	Auraya	29,849	4,094	2,50,736	—	2,005	2,52,741
66	Khatauli	748	294	2,05,796	—	31,176	2,36,972
67	Almora	2,41,183	12,521	7,17,598	—	2,955	7,20,553
68	Pilkhawa	14,081	11,763	2,42,642	—	2,22,911	4,65,553
69	Ranigarh	87,645	4,443	2,77,743	—	2,926	2,80,669
70	Dibai	20,398	3,744	1,64,504	—	—	1,64,504
71	Bundi	6,032	1,069	1,35,037	4,59,300	—	5,94,337

1	2	11	12	13	14	15	16
73	Alwar	—	—	43,843	8,433	—	1,018
74	Amritsar	—	6,320	—	—	—	7,447
75	Amritsar	—	—	55,123	—	—	—
76	Anand	78,865	453	—	—	—	729
77	Anand	70,438	—	—	—	—	—
78	Anand	66,211	58,390	—	17,548	—	—
79	Anand	—	—	—	—	—	6,025
80	Anand	—	—	84,960	—	—	1,694
81	Anand	70,929	—	—	—	—	—
82	Anand	1,79,511	—	34,815	262	—	—
83	Anand	—	—	65,746	4,558	—	—
84	Anand	—	—	4,36,239	—	—	—
85	Anand	1,12,096	—	—	—	16,660	—
86	Anand	—	—	65,880	662	38,877	11,029
87	Anand	—	194	—	—	—	—
88	Anand	94,505	863	192	—	—	10,948
89	Anand	71,759	1,976	16,884	3,885	—	—
90	Anand	—	—	—	3,90,432	—	—
91	Anand	—	18,090	26,970	—	—	1,135
92	Anand	15,373	—	225	—	—	3,339
93	Anand	—	—	46,408	—	—	—
94	Anand	57,974	19	—	—	—	—
95	Anand	—	1,04,149	—	—	—	—

Appendix V--Continued

	24	25	26	27	28	29
Amor, Adir	25,329	2,161	1,13,779	—	14,889	1,28,668
Amor, Adir	75,518	2,512	2,11,537	—	—	2,11,537
Amor, Adir	25,983	3,212	1,01,595	—	—	1,01,595
Amor, Adir	12,785	1,113	1,44,346	—	—	1,44,346
Amor, Adir	1,155	9,719	1,31,490	—	—	1,31,490
Amor, Adir	10,519	19,830	3,51,570	—	2,25,100	5,76,630
Amor, Adir	10,289	10,290	1,93,327	40,000	62,000	2,95,327
Amor, Adir	11,973	1,159	1,23,844	—	—	1,23,844
Amor, Adir	316	997	1,10,178	—	—	1,10,178
Amor, Adir	—	3,025	2,68,789	—	120	2,68,909
Amor, Adir	10,919	14,507	1,69,603	—	—	1,69,603
Amor, Adir	4,670	17,154	6,17,055	—	1,231	6,18,286
Amor, Adir	1,091	5,143	1,97,635	—	58,180	2,55,815
Amor, Adir	15,810	2,012	2,71,366	—	218	2,71,584
Amor, Adir	4,101	7,731	1,05,124	—	—	1,05,124
Amor, Adir	1,023	17,735	1,59,295	—	85	1,59,380
Amor, Adir	26,891	1,055	2,41,822	—	—	3,89,697
Amor, Adir	2,04,404	1,02,571	41,92,742	7,47,000	1,44,875	50,55,095
Amor, Adir	13,486	4,208	84,970	—	—	84,970
Amor, Adir	10,321	11,514	87,005	—	—	87,005
Amor, Adir	9,133	2,609	74,981	—	—	74,981
Amor, Adir	7,551	2,250	87,817	—	700	88,517
Amor, Adir	39,345	2,554	2,18,645	—	—	2,18,645

APPENDIX XXI

Income Pattern of Municipalities in West Bengal During the Year 1960-61

(Amount in Rs.)

ORDINARY INCOME

TAX INCOME

Sl. No.	Name of the Municipality	Property Tax	Service Tax	Octroi Tax	Taxes on Trades & Calling	Tax on Animals & Vehicles	Toll Tax	Tax on Persons	Tax on Arable Lands	Education Cess	Total Tax
1	2	3	4	5	6	7	8	9	10	11	12
1	Howrah	54,67,333	20,818	—	4,35,093	2,715	—	—	—	—	59,25,959
2	South Suburban	2,62,499	4,14,598	—	77,090	2,682	—	8,912	—	—	7,65,781
3	Bhaipara	2,96,488	4,14,142	—	27,805	3,181	5,917	—	—	—	7,47,533
4	Kharagpur	1,03,941	70,650	—	7,999	13,630	—	—	—	—	1,96,220
5	Garden Reach	6,51,570	6,52,288	—	43,295	1,103	—	—	—	—	13,48,256
6	Kamarhati	2,19,621	2,83,366	—	32,921	6,692	—	—	—	—	5,42,600
7	South Dum-Dum	1,81,029	2,39,391	—	21,422	2,980	—	—	—	—	4,44,832
8	Burdwan	2,23,416	4,35,238	—	49,935	3,807	5,385	—	—	—	7,17,781
9	Baranagar	2,01,808	5,53,719	—	43,625	9,092	11,100	—	—	—	8,19,344
10	Asansol	2,21,423	4,19,626	—	47,404	2,913	—	—	—	—	6,91,366
11	Bally	3,15,067	3,57,669	—	63,146	2,277	—	—	—	—	7,38,159
12	Pandit	2,22,834	1,86,031	—	19,573	3,113	6,938	—	—	—	4,38,489
13	Serampur	1,39,499	3,75,700	—	25,435	3,159	60,022	—	—	—	6,03,815
14	Floogly Chinsurah	1,23,454	2,78,677	—	14,906	14,569	71,581	—	—	—	5,03,187
15	Titagarh	1,36,513	33,359	—	15,566	2,366	8,679	—	—	—	2,96,483
16	Nabadwip	1,07,306	1,45,944	—	20,873	7,304	63,225	—	—	—	3,44,652
17	Krishnagar	1,02,196	2,25,031	—	13,226	2,295	600	—	—	—	3,43,348
18	Kunchrapara	77,189	72,492	—	11,187	3,642	—	—	—	—	1,64,510
19	Siliguri	1,78,288	1,20,666	—	56,048	5,442	—	—	—	—	3,60,444
20	Barrackpur	93,706	1,02,380	—	13,395	2,191	1,200	—	—	—	2,12,872
21	Bankura	60,918	1,98,859	—	17,872	4,415	—	—	—	—	2,82,064
22	Berhampur	1,33,739	1,96,133	—	15,580	6,263	2,355	—	8,656	—	3,67,726
23	Midnapur	82,774	1,97,307	—	20,171	6,735	—	—	—	—	3,06,987
24	Naihati	1,33,605	1,57,509	—	21,936	3,132	—	—	—	—	3,16,182
25	North Barrackpur	50,550	90,791	—	6,521	1,735	7,918	—	—	—	1,57,495
26	Basirhat	38,947	27,127	—	8,949	1,983	27,082	—	—	—	1,04,088
27	Halisahar	64,838	92,204	—	4,636	60	—	—	—	—	1,63,738
28	Santipur	81,970	67,833	—	6,191	5,425	713	—	—	—	1,62,132
29	Jalpaiguri	1,48,500	1,72,250	—	35,636	2,229	—	—	—	—	3,58,615
30	Purulia	1,26,247	70,743	—	5,294	9,330	—	—	—	—	2,11,614
31	English bazar	73,029	1,53,404	—	16,890	4,853	900	—	—	—	2,49,076
32	Bansberia	1,23,930	1,14,361	—	4,470	2,410	—	—	—	—	2,45,171
33	Bardyanbati	62,433	86,656	—	16,915	6,177	16,790	—	—	—	1,88,871

Appendix XXI—Contd.

Sl. No.	Name of the Municipality	New Tax Income			Extra Ordinary Income				Total Income		
		Tax & Fines	Rents & Prices	Grants & Contributions	Miscellaneous	Total Ordinary Income	Towns	Extra Ordinary Grants	Miscellaneous	Total Extra-Ordinary Income	Total Income
		13	14	15	16	17	18	19	20	21	22
1	Howrah	5,66,298	88,673	14,53,157	1,76,974	82,11,061	2,00,000	—	18,90,679	20,90,679	1,03,00,740
2	South Suburban	4,248	22,433	1,51,980	11,964	9,56,406	—	—	20,303	20,303	9,76,799
3	Wharf	24,859	28,930	1,75,963	9,073	9,86,358	—	13,182	74,713	87,913	10,74,271
4	Charpur	7,051	—	18,628	1,975	2,55,871	—	1,616	3,072	6,708	2,62,582
5	Golden Reach	11,281	27,849	1,24,137	34,048	15,68,574	—	—	59,851	59,851	16,28,425
6	K. m. m. m. m.	899	25,600	1,33,131	7,060	7,09,350	—	—	69,715	69,715	7,79,065
7	South Dum Dum	1,165	3,145	75,497	12,934	5,40,173	—	—	1,01,782	1,01,782	6,41,955
8	Burdwan	1,67,596	69,999	2,47,561	14,339	12,17,276	—	—	2,28,915	2,28,915	14,46,191
9	Burduja	6,319	9,147	1,31,008	46,127	10,11,945	—	—	53,440	53,440	10,65,385
10	Asansol	13,991	7,696	94,888	6,946	8,14,890	—	14,514	10,084	24,598	8,39,488
11	Bally	17,960	7,919	1,11,091	10,398	8,85,437	—	—	98,146	98,146	9,83,583
12	Pandit	2,274	1,579	56,920	17,088	5,16,350	—	—	55,480	55,480	5,71,830
13	Serampur	23,611	13,021	1,24,995	20,026	7,85,501	—	5,400	1,96,949	1,96,949	9,82,450
14	Hooghly Chinsurah	25,100	7,970	1,34,029	6,731	6,77,017	4,142	2,273	63,963	69,963	7,46,380
15	Tinaguri	11,476	50,236	81,298	13,048	4,52,501	—	—	13,463	19,878	7,42,379
16	Nitidwip	14,416	2,849	92,247	3,291	4,57,455	—	—	29,418	29,418	4,86,873
17	Krishnapur	37,038	3,543	94,741	14,213	4,92,883	—	—	20,566	20,566	5,13,449
18	K. m. m. m. m.	2,591	6,023	49,308	4,407	2,26,838	—	—	5,565	5,565	2,32,404
19	Saharan	17,326	—	41,012	3,599	4,22,381	62,500	—	91,087	1,53,587	5,75,968
20	Barrickpur	15,237	20,596	43,713	997	2,93,415	59,350	—	69,262	1,28,612	4,22,077
21	Bankura	10,514	16,089	1,06,913	9,615	4,55,195	—	—	17,192	17,192	4,72,387
22	Berhampur	16,975	3,085	1,37,999	16,110	5,41,895	—	—	19,691	19,691	5,61,586
23	Midnapur	9,269	6,616	11,258	11,258	4,57,131	—	—	23,089	23,089	4,80,220
24	Nandini	8,985	4,723	1,09,403	4,613	4,43,906	—	—	1,87,959	1,89,489	6,33,395
25	North Barrickpur	3,891	1,156	50,478	3,190	2,16,210	—	1,530	5,876	5,876	2,22,086
26	Bardhaman	3,376	10,098	15,942	2,251	1,23,045	—	—	15,355	15,355	1,38,400
27	Falguni	12,191	1,728	42,614	1,797	2,22,368	1,037	4,773	63,669	71,479	2,93,847
28	Shantipur	1,335	6,976	56,387	5,396	2,32,226	1,00,000	—	37,638	1,37,638	3,69,864
29	Jalpaiguri	15,989	21,733	78,821	6,004	4,81,162	63,070	—	1,63,118	2,26,188	7,07,350
30	Purulia	30,124	43,203	1,89,259	21,161	4,95,561	—	5,227	67,340	72,567	5,68,128
31	English Bazar	20,602	36,844	90,278	9,095	4,05,895	88,251	—	22,075	1,97,175	6,03,070
32	Bansberia	18,851	856	31,618	2,118	2,98,617	88,300	—	30,407	1,18,707	4,17,324
33	Baldyabati	1,849	389	55,661	1,580	2,51,350	—	—	10,168	10,168	2,61,518

Appendix XXI—Contd

	1	2	3	4	5	6	7	8	9	10	11	12
34	Champdani	1,59,572	83,924	—	7,553	202	—	—	—	—	—	2,51,251
35	Cooch Behar	67,186	1,25,765	—	—	—	—	—	—	—	—	1,92,951
36	Bangaon	50,273	19,763	—	17,128	—	—	—	—	—	—	87,164
37	Darjeeling	1,98,672	2,31,221	—	27,650	407	—	—	—	—	—	4,57,950
38	Budge-Budge	2,04,742	1,64,411	—	11,091	1,532	—	—	—	—	—	3,81,776
39	Rushra	1,28,385	1,15,125	—	11,770	288	—	8,625	—	—	—	2,64,193
40	North Dum-Dum	43,973	26,059	—	5,206	1,188	—	—	—	—	—	76,426
41	Bhadreswar	97,836	59,947	—	5,744	2,355	—	12,460	—	—	—	1,78,342
42	Ramghat	78,723	70,212	—	9,051	2,200	—	—	—	—	—	1,60,186
43	Chakdah	27,611	3,225	—	3,175	3,491	—	—	—	—	—	37,502
44	Raiganj	60,367	42,166	—	9,176	3,152	—	—	—	—	—	1,14,861
45	Kotrung	30,596	40,053	—	11,819	929	—	—	—	—	—	83,397
46	Vishnupur	22,692	39,638	—	3,873	2,988	—	—	—	—	—	69,201
47	Raiganj	56,244	1,25,829	—	15,654	6,386	—	—	—	—	—	2,04,113
48	Konnagar	70,236	1,13,375	—	7,574	231	—	7,875	—	—	—	1,99,291
49	Beroset	32,574	21,718	—	8,629	5,518	—	—	—	—	—	68,439
50	Garulia	83,822	51,501	—	6,089	713	—	4,966	—	—	—	1,47,091
51	Alipur Duar	17,068	1,458	—	7,058	10,694	—	—	—	—	—	36,278
52	Kherdah	59,008	76,014	—	7,973	519	—	942	—	—	—	1,44,456
53	Balughat	43,285	45,036	—	8,120	1,856	—	—	—	—	—	98,297
54	Kalimpong	96,004	68,769	—	8,522	344	—	—	—	—	—	1,73,639
55	Rajpur	22,172	31,785	—	2,360	5,272	—	—	—	—	—	61,589
56	Jangpur	18,451	24,308	—	3,854	500	—	46,451	—	—	—	93,564
57	Jiaganj Azimganj	33,456	34,896	—	6,163	6,892	—	11,192	—	—	—	92,599
58	Badana	11,302	3,975	—	2,359	945	—	68	—	—	—	18,649
59	Bolpur	42,906	28,094	—	11,094	1,731	—	—	—	—	7,024	90,849
60	Suri	59,771	1,14,640	—	7,965	2,582	—	—	—	—	—	1,84,958
61	Kalna	46,402	45,249	—	8,647	6,033	—	23,000	—	—	—	1,30,331
62	Contai	22,952	20,399	—	3,208	137	—	—	—	—	—	46,696
63	Uttarpara	36,160	1,16,276	—	9,299	4,231	—	6,000	—	—	—	1,71,886
64	Katwa	35,538	37,651	—	9,150	2,244	—	2,500	—	—	—	87,083
65	Gatwal	17,551	14,904	—	7,162	—	—	—	—	—	—	39,617
66	Dum-Dum	1,02,123	1,34,309	—	5,891	3,633	—	—	—	—	9,888	2,45,956
67	Rampurhat	32,257	18,888	—	3,209	1,813	—	—	—	—	—	66,055
68	Kandi	25,074	16,670	—	2,425	3,680	—	—	—	—	—	47,849
69	Tamluk	32,454	25,419	—	13,130	189	—	1,260	—	813	—	72,452
70	Taki	16,496	—	—	1,712	483	—	4,000	—	—	—	23,504
71	Dhulan	19,853	—	—	2,708	5,062	—	—	—	—	—	27,623
72	Murshidabad	22,027	30,378	—	2,265	1,399	—	2,545	—	—	—	58,614
73	Arambagh	17,943	14,930	—	5,336	8,123	—	4,606	—	—	—	50,968
74	Sonamukhi	15,141	2,657	—	1,697	—	—	—	—	—	—	19,495
75	Jayanagar Majilpur	17,130	17,038	—	3,717	2,386	—	—	—	—	—	40,271

1	2	3	11	15	16	17	18	19	20	21	22
14	Chandam	315	1,014	43,813	2,118	2,98,511	—	6,49,127	2,711	6,51,838	9,50,349
15	Coch Behar	27,487	1,23,832	65,690	5,752	4,15,712	—	—	7,927	7,927	4,23,639
16	Drangon	18,672	—	29,645	—	1,35,481	—	—	2,080	1,29,858	2,25,339
17	Daryeling	42,852	10,30,211	2,14,569	73,630	18,19,212	1,27,778	—	4,45,193	4,45,193	22,64,405
18	Budpe	6,940	5,937	53,346	3,062	4,51,061	—	—	21,077	21,077	4,72,138
19	Rohr	2,915	3,579	38,961	929	3,10,577	—	—	1,18,613	1,18,613	4,29,190
20	North Dum	83	231	14,525	3,109	94,374	13,400	3,864	11,308	11,308	2,38,559
21	Dum	2,155	2,339	42,979	1,436	2,27,251	—	—	46,154	2,54,809	5,55,667
22	Rumh	17,220	26,865	48,527	48,060	3,00,858	2,08,655	—	7,947	7,947	58,076
23	Chak	936	465	9,688	1,538	1,50,129	—	—	3,954	1,16,954	2,55,423
24	Raigun	1,857	371	16,200	5,180	1,38,469	1,13,000	—	757	1,852	1,23,004
25	Kotrung	1,310	341	26,133	9,971	1,21,152	—	1,095	6,929	19,569	1,30,116
26	Vishnupur	1,812	12,986	23,438	3,110	1,10,547	12,640	—	3,125	4,31,785	6,90,854
27	Ramganj	12,761	5,372	24,933	11,890	2,59,069	4,28,660	—	33,174	50,660	3,21,643
28	Konungir	8,193	2,880	43,226	17,393	2,70,983	—	—	9,826	47,826	1,64,230
29	Berocet	1,615	26,857	16,617	2,876	1,16,404	38,000	—	10,449	13,358	2,20,993
30	Ganuln	2,123	11,686	35,159	11,076	2,07,135	—	3,409	3,917	3,917	40,262
31	Alipur Duar	2,687	343	3,863	2,174	45,345	—	—	6,702	6,702	1,83,284
32	Klerdh	5,038	3,400	23,332	2,456	1,78,582	—	—	4,248	4,248	1,38,509
33	Blurghat	5,312	1,024	26,909	2,719	1,34,261	—	—	41,355	1,66,355	4,44,533
34	Kalimping	4,122	32,702	54,601	13,114	2,78,178	1,25,000	—	11,359	11,359	1,07,645
35	Rupur	6,609	1,729	22,548	3,811	96,286	—	—	317	317	1,35,296
36	Jungpur	13,275	390	27,261	489	1,34,979	—	—	13,296	18,750	1,69,490
37	Jingun Azimganj	6,084	651	48,369	3,037	1,50,740	—	5,454	3,161	40,887	68,886
38	Bidur	5,829	3,894	9,150	204	37,726	—	—	53,886	68,886	2,86,722
39	Bolpur	4,195	12,000	1,08,697	2,095	2,17,836	15,000	7,656	32,442	40,098	3,11,059
40	Suri	3,360	29,871	45,111	7,661	2,70,961	—	—	15,492	15,492	2,06,514
41	Kalra	5,016	3,433	44,321	7,921	1,91,022	—	—	1,160	1,160	61,016
42	Contu	2,875	105	10,098	82	59,856	—	—	30,691	32,632	2,39,141
43	Utrpara	1,356	755	29,552	2,960	2,06,509	—	1,941	8,334	8,569	1,48,379
44	Katwa	8,782	44	40,205	3,696	1,39,810	—	235	—	—	71,899
45	Gritwal	11,305	3,315	17,324	338	71,899	—	—	6,731	6,731	3,39,789
46	Dum-Dum	11,799	33,853	37,420	4,030	3,33,058	—	—	7,015	8,515	1,1

Appendix XXI—Contd.

1	2	3	4	5	6	7	8	9	10	11	12
76	Barnipur	12,705	14,395	—	2,094	2,686	—	—	—	—	31,880
77	Gobardanga	16,092	3,166	—	2,160	1,684	—	—	—	—	23,102
78	Kurseong	68,573	68,742	—	13,535	121	—	—	—	—	1,50,971
79	Raghunathpur	—	5,507	—	1,657	2,024	—	9,319	—	—	18,507
80	Dainhat	4,550	7,303	—	1,508	1,768	—	—	—	—	15,129
81	Jhaldia	18,136	—	—	2,787	952	—	—	—	—	21,875
82	Birnagar	11,078	1,770	—	534	336	—	—	—	—	13,718
83	Ramjibanpur	4,440	—	—	796	1,826	—	—	—	—	7,062
84	Chondra Kone	5,384	—	—	1,270	3,790	44	—	—	—	10,488
85	Kharar	5,238	—	—	2,876	1,386	—	—	—	—	9,500
86	Khurpa	5,052	—	—	1,092	3,046	—	—	—	—	9,190
87	Old Malda	11,210	1,237	—	2,439	—	—	—	—	—	14,886

Appendix XXI—Contd

	1	2	13	14	15	16	17	18	19	20	21	22
76		Burnpur	1,641	10,700	17,279	19	61,519	—	—	346	346	61,865
77		Gachardin, t	691	163	10,197	732	34,885	—	—	808	808	35,693
78		Kurseong	2,686	3,898	45,076	7,222	2,09,853	—	—	11,894	11,894	2,21,747
79		Rajbanshpur	1,101	602	16,315	464	36,989	—	—	1,196	2,332	39,321
80		Damhat	610	809	10,297	389	27,234	1,775	1,136	896	5,171	32,405
81		Jhaldai	1,964	3,513	30,485	—	57,837	—	2,500	1,660	1,660	59,497
82		Burnagur	1,633	15,566	8,107	537	39,561	64,250	—	7,904	72,154	1,11,715
83		Ranigbanpur	109	286	2,242	2,226	11,925	—	—	—	—	11,925
84		Chondra Kone	506	2,494	4,340	96	17,924	—	—	1,157	1,157	19,081
85		Kharur	319	836	2,909	264	13,828	2,765	—	1,326	4,091	17,919
86		Kharpur	296	1,275	6,156	60	16,977	—	—	200	200	17,177
87		Old Maldai	2,756	254	5,486	936	24,318	—	—	350	350	24,668

APPENDIX XXII

*Expenditure Pattern of Municipalities in Andhra Pradesh During the
Year 1960-61*

(Amount in Rs.)

Sl No	Name of Local Body	ORDINARY EXPENDITURE							Total Ordinary Expendi- ture
		General Admn & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscel- laneous		
		3	4	5	6	7	8		
1	2	3	4	5	6	7	8	9	
1	Nellore	95,918	4,83,138	2,55,420	3,79,528	1,09,548	5,141	13,28,693	
2	Masulipatam	95,143	5,25,438	82,291	3,15,349	54,282	—	10,72,503	
3	Rajahmundry	1,21,974	8,06,068	1,17,367	5,93,346	51,378	35,458	17,25,591	
4	Guntur	1,47,206	11,20,094	1,18,219	5,14,023	4,26,516	10,588	23,36,646	
5	Kakinada	1,09,770	7,80,986	46,082	5,01,755	2,38,724	14,147	16,91,464	
6	Eluru	51,639	6,27,489	73,608	4,87,889	64,336	1,919	13,06,880	
7	Warangal	1,59,818	4,20,730	86,393	—	1,56,238	85,322	9,08,501	
8	Visakhapatnam	1,02,414	15,83,405	52,036	4,87,010	2,69,026	78,400	25,72,291	
9	Vizianagaram	72,221	5,87,193	56,080	4,90,037	1,08,923	—	13,14,454	
10	Adoni	52,407	3,70,592	58,720	2,52,947	80,932	461	8,16,059	
11	Proddatur	44,317	1,98,982	30,698	2,66,131	40,118	—	5,80,246	
12	Nizamabad	1,16,237	1,85,879	61,774	—	1,31,356	18,177	5,13,423	
13	Tenali	97,709	3,79,880	79,906	4,46,568	1,77,003	—	11,81,066	
14	Anantapur	57,167	2,30,098	52,642	3,11,760	41,807	15,603	7,09,077	
15	Naravapet	19,701	35,862	5,305	—	2,130	6,822	69,820	
16	Mahbubnagar	46,376	83,797	33,237	—	13,789	—	1,77,199	
17	Nalgonda	19,718	29,107	26,462	—	633	682	76,602	
18	Bodhan	31,065	62,029	13,518	—	14,986	4,107	1,25,705	
19	Cuddapah	58,454	3,02,575	54,306	3,15,667	48,121	—	7,79,123	
20	Khammam	40,496	1,65,175	24,692	—	30,975	5,394	2,66,732	
21	Nandyal	46,136	2,38,514	46,313	2,29,488	9,821	—	5,70,272	
22	Kalahasti	28,308	59,612	20,585	30,401	9,010	—	1,47,916	
23	Guntakal	39,181	2,05,767	35,252	1,20,469	19,773	4,082	4,24,524	
24	Tirupati	35,728	1,95,985	32,054	1,70,883	24,476	—	4,59,126	
25	Ongole	50,735	2,39,855	37,052	2,28,084	17,101	—	5,72,827	
26	Bobbili	36,452	82,089	17,329	68,061	23,819	120	2,27,870	
27	Narasapur	25,633	1,05,072	23,159	1,65,085	26,699	1,888	3,47,536	
28	Repalle	29,196	73,997	19,035	1,50,746	43,294	400	3,16,668	
29	Chirala	75,481	2,18,343	65,930	2,59,706	48,974	—	6,68,434	
30	Chittoor	59,289	3,50,980	46,540	2,01,056	26,073	—	6,83,938	
31	Narasaraopet	30,171	1,30,515	27,302	2,07,423	27,068	—	4,22,479	
32	Bapatla	34,436	90,560	25,572	2,10,373	32,052	—	3,92,993	
33	Bhimavaram	36,775	1,49,947	55,310	1,86,612	1,00,235	—	5,28,879	
34	Amalapuram	41,125	91,813	27,460	1,36,708	14,860	4,742	3,16,708	
35	Anakapalle	71,883	3,01,385	35,071	3,04,398	78,421	24,608	8,15,766	
36	Salur	45,159	1,00,151	23,119	87,236	31,239	—	2,86,904	
37	Srikakulam	54,301	1,48,727	23,784	1,28,312	38,531	—	3,93,655	
38	Tadepalligudem	18,198	1,08,928	16,008	25,678	32,780	—	2,01,592	
39	Guduvada	69,648	5,63,192	57,978	4,12,131	1,59,552	—	12,62,501	
40	Gudur	24,406	1,49,180	23,003	65,961	16,929	6,000	2,95,479	
41	Palacole	42,031	1,96,184	6,468	2,77,258	78,373	—	6,00,314	
42	Tuni	27,220	72,054	15,815	33,231	24,800	—	1,73,120	
43	Peddapuram	22,782	85,144	19,671	68,358	11,989	—	2,07,944	
44	Pithapuram	22,879	1,02,681	31,923	63,006	33,873	61,000	3,15,362	
45	Parvathipuram	30,623	76,345	18,343	42,465	12,305	—	1,80,081	
46	Hindupur	55,580	1,81,354	29,632	2,13,607	23,523	—	5,03,696	
47	Tadapatra	31,172	89,832	27,675	1,80,300	20,786	201	3,49,966	
48	Karimnagar	44,561	76,622	28,729	—	13,833	2,892	1,66,637	
49	Jagtial	25,518	34,868	6,274	—	18,660	1,599	86,919	
50	Samalkot	34,415	74,117	15,774	—	52,500	—	2,13,714	
51	Madanapalle	26,050	64,634	7,958	—	974	18,841	1,18,457	

Appendix XXII—Contd

Sl No	Name of Local Body	REVENUE EXPENDITURE		Capital Expenditure	EXTRA-ORDINARY EXPENDITURE		Total Expenditure
		Repayment of Loans	Total Revenue Expenditure		Miscellaneous Extra-Ordinary Expenditure	Total Extra-Ordinary Expenditure	
1	2	10	11	12	13	14	15
1	Nellore	—	13,28,693	21,95,933	17,58,125	39,54,058	52,82,751
2	Masulipatam	68,231	11,40,734	1,95,384	2,91,947	3,87,331	16,28,065
3	Rajahmundry	26,019	17,51,610	6,61,358	4,08,635	10,69,993	28,21,603
4	Guntur	16,897	23,53,543	7,07,142	5,84,624	12,91,766	36,45,309
5	Kakinada	3,372	16,94,836	16,96,546	7,57,550	24,54,096	41,48,932
6	Eluru	13,229	13,20,109	10,72,625	4,07,904	14,80,529	28,00,638
7	Warangul	8,843	9,17,344	—	—	—	9,17,344
8	Visakhapatnam	97,531	26,69,822	17,19,391	6,60,358	8,31,759	35,01,581
9	Vizianagaram	1,037	13,15,491	1,39,945	3,24,933	5,24,878	18,40,369
10	Adoni	1,101	8,17,160	8,17,718	3,73,248	11,90,966	20,08,126
11	Proddatur	9,439	5,89,685	3,71,041	1,03,475	4,74,516	10,64,201
12	Nizamabad	1,00,705	6,14,128	—	—	—	6,14,128
13	Tenali	7,500	11,88,566	—	—	—	11,88,566
14	Anantapur	30,337	7,39,414	—	—	—	7,39,414
15	Narayapet	9,930	79,750	—	—	—	79,750
16	Mahbubnagar	47,962	2,25,161	—	—	—	2,25,161
17	Nalgonda	23,262	99,864	—	9,017	9,017	1,08,881
18	Bodhan	9,928	1,35,633	—	—	—	1,35,633
19	Cuddapah	2,000	7,81,123	1,48,286	2,44,272	3,92,558	11,73,681
20	Khammam	1,138	2,67,870	—	—	—	2,67,870
21	Nandyal	22,422	5,92,694	5,39,231	1,43,626	6,82,857	12,75,551
22	Kalahasti	1,066	1,78,982	8,928	21,249	30,177	1,79,159
23	Guntakal	47,835	4,72,359	28,564	1,06,498	1,35,062	6,07,421
24	Tirupati	5,667	4,64,793	1,41,631	1,45,441	2,87,072	7,51,865
25	Ongole	5,560	5,78,387	5,85,551	99,402	6,84,953	12,63,340
26	Bobbili	5,364	2,33,234	21,449	63,568	85,017	3,18,251
27	Narasapur	1,075	3,48,611	4,057	65,662	69,719	4,18,330
28	Repalle	2,636	3,19,304	60,753	70,516	1,31,269	4,50,573
29	Chirala	5,890	6,74,324	96,410	1,54,490	2,50,900	9,25,224
30	Chittoor	2,466	6,86,404	643	1,17,002	1,17,645	8,04,049
31	Narasaraopet	10,546	4,33,025	1,00,104	1,23,534	2,23,638	6,56,663
32	Bapatla	—	3,92,993	75,824	47,371	1,23,195	5,16,188
33	Bhimavaram	3,748	5,32,627	3,17,529	1,83,527	5,01,056	10,33,683
34	Amalapuram	16,531	3,33,239	85,857	58,635	1,44,492	4,77,731
35	Anakapalle	21,086	8,36,852	27,403	1,66,457	1,93,860	10,30,712
36	Safur	7,074	2,93,978	2,23,491	45,208	2,68,699	5,62,677
37	Srikakulam	—	3,93,655	—	—	—	3,93,655
38	Tadepalligudem	26,795	2,28,387	1,48,088	99,650	2,47,738	4,76,125
39	Gudivada	—	12,62,501	59,905	1,87,754	2,47,659	15,10,160
40	Gudur	6,041	2,91,520	12,925	3,35,471	3,48,396	6,39,916
41	Palacole	—	6,00,314	1,24,310	2,10,090	3,34,400	9,34,714
42	Tuni	3,337	1,76,457	26,323	38,271	64,594	2,01,051
43	Peddapuram	8,285	2,16,229	1,47,017	46,475	1,93,492	4,09,721
44	Pithapuram	928	3,16,290	32,069	45,851	77,920	3,94,310
45	Parvatipuram	1,416	1,81,497	4,47,923	38,507	4,87,430	6,68,937
46	Indurapuram	4,640	5,08,336	1,93,799	1,70,493	3,64,292	8,72,628
47	Tadapatra	—	3,49,966	14,584	81,882	96,466	4,46,432
48	Karimnagar	1,06,175	2,72,812	—	—	—	2,72,812
49	Jagdal	15,962	1,02,881	—	—	—	1,02,881
50	Samsikot	11,524	2,25,238	5,031	68,978	74,009	2,99,247
51	Mardanapalle	—	1,18,457	25,725	21,721	47,446	1,65,903

Appendix XXII—Contd

1	2	3	4	5	6	7	8	9
52	Adilabad	34,920	39,974	10,050	—	12,425	10,571	1,07,940
53	Nirmal	12,185	33,513	11,765	—	1,285	911	59,659
54	Suryapet	19,535	28,049	7,283	—	23,949	2,637	81,453
55	Draksharama	25,858	41,054	12,573	50,264	5,986	—	1,35,735
56	Ramachandra- puram	24,419	57,671	10,779	2,226	22,914	—	1,18,009
57	Tandur	23,135	32,904	7,475	—	19,470	578	83,562
58	Sadasivpet	14,707	30,814	4,739	—	8,021	1,789	60,070
59	Medak	17,414	23,712	8,482	—	—	54	49,662
60	Siddipet	11,750	19,693	11,349	—	—	57	42,849
61	Mandapeta	26,635	49,941	12,821	26,029	1,01,581	—	2,17,007
62	Badvel	17,572	22,209	6,550	—	4,510	2,412	53,253
63	Bhongir	2,08,894	27,214	12,539	—	3,011	355	6,41,013
64	Manchenal	16,532	19,401	6,477	—	9,010	733	52,153
65	Bhumunipatnam	16,250	29,801	4,938	53,967	4,192	154	1,09,302

Appendix XXII—Concl'd

1	2	10	11	12	13	14	15
52	Adilabad	42,631	1,50,571	—	—	—	1,50,571
53	Nirmal	—	59,659	—	—	—	59,659
54	Suryapet	9,451	90,904	—	—	—	90,904
55	Draksharama	665	1,36,400	79,007	66,145	1,45,152	2,81,552
56	Ramachandra- puram	13,119	1,31,128	15,096	40,639	55,735	1,86,863
57	Tandur	—	83,562	—	—	—	83,562
58	Sadasivpet	—	60,070	—	—	—	60,070
59	Medak	1,262	50,924	—	—	—	50,924
60	Siddipet	—	42,849	—	—	—	42,849
61	Mandapeta	10,718	2,27,725	38,845	32,987	71,832	2,99,557
62	Badvel	2,725	55,978	—	—	—	55,978
63	Bhongir	7,816	71,829	—	—	—	71,829
64	Manchenal	6,836	58,989	—	—	—	86,406
65	Bhumunipatnam	2,000	1,11,302	—	27,417	27,417	1,11,302

APPENDIX XXIII

Expenditure Pattern of Municipalities in Assam During the Year 1960-61

(Amount in Rs)

Sl No	Name of the Municipality	ORDINARY EXPENDITURE						Total Ordinary Expenditure
		General Administration & Collection of Revenue	Public Health	Public Safety and Convenience	Education	Public Works	Miscellaneous	
1	2	3	4	5	6	7	8	9
1	Gauhati	79,505	5 89 760	26,226	16 762	38,246	34,659	7 85,158
2	Shillong	97 034	3 78,038	51 596	41,914	14,399	57,120	6 41,101
3	Silchar	37 106	1 82 281	22,520	10,998	20 070	2 03,048	4,76 023
4	Karimganj	37 764	1 30,976	34,816	5,455	14,101	67,595	2,90,707
5	Nowgong	42 510	1 95 882	41,281	465	11,781	30,128	3 22,038
6	Barpeta	20 395	13,001	5,569	1 425	40,536	1,841	82,767
7	Dhubri	22,405	1 16 243	11,878	5 080	11,792	9,552	1 76,950
8	Hojai	13 002	30 660	4,157	550	16,373	13 777	78 519
9	Goalpara	14 431	64,357	8 341	554	4 349	4 184	96 216
10	Nalbari	7 370	33 892	318	20	1,943	1 067	44,610
11	Palasbari	4 369	8 623	1 582	—	1,205	732	16 511

Appendix XXIII—Contd

Sl No	Name of the Municipality	EXTRA ORDINARY EXPENDITURE			Total Expenditure
		Capital Expenditure	Loan Repayment	Miscellaneous	
1	2	10	11	12	13
1	Gauhati	2 44 361	9,859	97,627	11,37,005
2	Shillong	43,143	1,276	28,544	7 14,064
3	Silchar	61,311	32,556	32,556	6 02,446
4	Karimganj	32,209	5 663	16,818	3 45 397
5	Nowgong	58,164	16,996	6,395	4,03 593
6	Barpeta	19,211	12 354	1 481	1 15,813
7	Dhubri	66 805	1 911	—	2,45 666
8	Hojai	16,856	—	68,825	1 64,200
9	Goalpara	33 105	—	1 464	1 30,785
10	Nalbari	14,872	—	560	60 042
11	Palasbari	6,706	—	93	23 310

APPENDIX XXIV

Expenditure Pattern of Municipalities in Bihar During the Year 1960-61
(Amount in Rs)

Sl No	Name of the Municipality	ORDINARY EXPENDITURE						Total Ordinary Expenditure
		General Administration and Collection	Public safety & Convenience	Public Health	Education	Public Works	Miscellaneous	
1	2	3	4	5	6	7	8	9
1	Darbhanga	83,257	40,690	3,52,919	3,43,715	2,31,831	32,861	10,85,273
2	Ranchi	59,308	40,689	5,58,581	2,89,024	28,362	63,070	10,39,034
3	Gaya	69,376	96,241	3,93,343	5,08,992	98,132	4,50,166	16,16,250
4	Hajipur	10,678	8,849	63,810	39,353	28,534	7,040	1,58,264
5	Dinapur	23,183	5,189	1,18,850	35,835	4,807	8,034	1,95,898
6	Sasaram	12,590	17,398	5,453	47,988	3,270	50,316	1,83,015
7	Buxar	15,988	9,556	39,370	32,850	2,617	51,172	1,51,553
8	Deophar	80,752	14,440	1,10,957	98,322	75,843	13,467	3,93,781
9	Mouhara	31,207	13,198	1,05,050	97,480	12,950	25,149	2,85,034
10	Dumrao	3,789	1,133	6,174	33,801	1,839	1,636	49,372
11	Barh	17,103	5,558	33,295	29,417	1,759	36,276	1,23,408
12	Patna	7,862	2,306	23,382	23,175	405	3,447	77,749
13	Khatkul	9,747	3,144	30,331	23,283	550	11,951	79,006
14	Jaydippur	16,568	1,585	7,137	8,018	54	3,875	37,237
15	Dumka	13,821	8,513	64,777	32,805	14,896	6,859	1,41,671
16	Ilharbar	4,011	1,169	13,965	11,074	213	11,976	42,408
17	Colgong	8,563	3,714	20,186	16,460	578	4,501	54,002

Appendix XXIV—Contd

Sl No	Name of the Municipality	EXTRA-ORDINARY EXPENDITURE			Total Expenditure	
		Capital Expenditure	Loan Repayment	Others		
1	2	10	11	12	13	
1	Darbhanga	—	—	1,367	2,55,888	13,42,528
2	Ranchi	1,53,795	—	—	1,40,723	13,33,552
3	Gaya	14,508	—	4,788	66,475	17,02,021
4	Hajipur	3,97,568	—	—	11,397	5,67,229
5	Dinapur	—	—	—	7,797	2,03,695
6	Sasaram	—	—	—	21,342	2,04,357
7	Buxar	3,118	—	—	12,027	1,66,986
8	Deochar	1,472	—	8,798	11,521	4,15,572
9	Mouhara	15,516	—	6,224	38,554	3,45,328
10	Dumrao	—	—	—	1,988	51,360
11	Barh	5,457	—	4,179	7,678	1,40,722
12	Patna	—	—	1,272	1,423	80,444
13	Khatkul	4,492	—	—	4,858	88,356
14	Jaydip	610	—	—	4,181	42,037
15	Dumka	—	—	—	9,699	1,51,370
16	Ilharbar	2,328	—	—	3,883	48,833
17	Colgong	2,13,500	—	7,801	8,480	2,83,792

APPENDIX XXX Expenditure Pattern of Municipalities in Gujarat During the Year 1960-61

Sl. No.	Name of the Municipality	ORDINARY EXPENDITURE										(Amount in Rs.)	
		General Administration	Collection of Revenue	Public Health	Public Safety & Convenience		Education	Public Works	Miscellaneous	Total Ordinary Expenditure		9	10
1	2	3	4	5	5	6	7	8	9	10			
1	Rajkot	1,79,126	1,30,929	10,44,988	3,06,147	16,428	25,41,427	3,61,411	45,80,467				
2	Bhavnagar	2,04,390	1,21,517	10,90,857	3,94,073	40,278	27,44,371	5,41,256	51,37,336				
3	Jamnagar	62,276	1,01,697	7,94,162	6,57,010	53,974	14,46,387	1,80,681	42,96,137				
4	Porbander	67,683	41,767	4,74,266	47,050	21,500	9,47,823	3,95,929	19,65,018				
5	Junagadh	37,242	78,864	45,909	95,514	64,176	8,93,391	1,26,856	17,55,952				
6	Morvi	25,853	47,227	2,93,707	1,00,626	951	2,19,772	56,793	7,44,931				
7	Dhoraji	15,850	53,792	19,155	37,991	3,52,524	3,61,924	14,26,937	10,93,304				
8	Gondal	60,324	89,550	1,85,620	89,343	20,374	4,31,936	34,071	9,11,218				
9	Surendranagar	2,35,770	—	81,533	71,262	46,969	3,41,360	2,66,585	10,43,469				
10	Jetpur	36,112	25,100	69,167	45,837	17,800	1,16,562	97,952	4,88,530				
11	Upleta	18,240	45,000	9,434	24,217	1,105	4,03,605	94,304	5,95,905				
12	Wankaner	10,361	19,139	76,232	43,216	18,777	1,14,784	9,242	2,91,751				
13	Dharamgadhra	18,114	29,140	8,042	42,764	2,293	2,76,445	1,00,158	4,76,956				
14	Wadhwan	7,580	7,539	33,672	30,673	4,183	78,417	69,432	2,31,496				
15	Limbdi	16,277	18,395	1,55,621	49,432	—	2,50,036	1,63,370	65,542				
16	Umreli	17,462	34,137	1,56,353	24,545	87,691	3,57,329	34,984	7,12,501				
17	Vahuna	28,318	36,522	4,02,674	50,170	55,452	10,07,724	40,622	16,21,482				
18	Kandla	33,239	38,075	84,755	60,244	5,995	22,23,475	69,963	5,15,746				
19	Botad	19,037	23,042	61,604	39,510	11,237	1,32,361	17,274	3,04,065				
20	Pilbana	18,531	27,251	1,36,348	1,55,579	—	1,56,724	5,079	3,59,512				
21	Bhuj	27,779	—	1,09,830	38,104	300	1,26,314	16,530	3,18,857				
22	Mandvi	18,535	21,245	63,139	27,289	7,869	2,53,309	40,508	4,26,894				
23	Anjar	17,532	12,738	63,787	5,433	6,895	72,181	42,893	2,21,459				
24	Gandhidham	20,988	—	1,03,515	14,155	—	1,40,086	51,042	3,29,786				
25	Mangrol	8,323	18,893	70,599	10,943	18,498	98,989	29,352	2,55,597				
26	Nimbhalva	19,977	6,633	1,44,116	36,072	13,848	1,64,518	22,728	4,07,892				
27	Verval	1,43,311	—	2,51,550	75,676	74,291	3,53,714	12,629	1,85,725				
28	Lathi	21,020	—	15,169	6,310	4,492	97,819	2,507	1,47,326				
29	Kodinar	27,068	1,045	29,488	24,222	24,972	59,014	26,901	1,92,710				
30	Bagasaru	13,502	—	44,868	22,866	36,980	75,761	6,727	2,00,704				
31	Rajule	8,353	—	54,729	18,034	3,851	89,400	9,375	1,83,742				
32	Dhari	8,270	11,379	30,203	7,578	34,951	1,05,892	12,354	2,10,627				
33	Shore	10,427	—	55,153	17,550	3,948	1,77,866	31,498	2,96,442				
34	Bhayavadar	9,032	1,49,333	18,638	331	600	56,298	25,056	2,59,288				
35	Jasdan	19,730	—	15,915	735	2,111	42,300	28,571	1,09,362				
36	Una	11,518	21,691	40,305	21,099	500	96,154	60,356	2,51,623				
37	Banra	43,285	11,233	59,322	9,783	995	1,74,993	22,586	3,22,197				

Appendix XXV—Contd

EXTRA ORDINARY EXPENDITURE

Sl. No.	Name of the Municipality	Capital Expenditure	Repayment of Loans	Other Extraordinary Expenditure			Total Extraordinary Expenditure	Total Expenditure
				11	12	13	14	15
1	2							
1	Rajkot	16,37,100				29,32,923	45,70,023	91,50,490
2	Bhavnagar		1,75,861			10,21,277	11,97,138	63,34,474
3	Junagadh	1,26,089	8,57,300			6,92,301	16,75,690	59,71,827
4	Porbander	1,28,027	3,939			2,21,408	3,53,372	23,18,390
5	Junagadh				533	4,02,878	4,02,878	21,58,830
6	Morvi	20,445				44,480	65,458	8,10,389
7	Dhoraji	13,956				3,37,566	3,51,522	14,44,826
8	Gondal	23,443					23,443	9,34,661
9	Surendranagar		7,597			43,490	51,087	10,94,556
10	Jetpur	25,699				1,29,574	1,55,273	55,68,803
11	Upleta	65,658	50,000			18,620	1,34,278	7,30,183
12	Wankaner	55,611	1,03,652			5,73,852	2,16,648	5,08,399
13	Dhrangdhru					4,11,650	4,11,650	8,88,606
14	Wadhwan	993	15,101			15,290	31,384	2,62,880
15	Limbdi					2,42,284	2,42,284	3,07,826
16	Unreli					1,21,152	1,21,152	8,33,653
17	Mahuva		21,944			6,86,217	7,08,161	23,29,643
18	Kandla					1,90,788	1,90,788	7,06,534
19	Botad					32,222	32,222	3,36,287
20	Paliyam	1,54,392	2,49,221			1,33,132	5,36,745	8,96,257
21	Bhuj					1,08,248	1,08,248	4,26,095
22	Mandvi					88,548	88,548	5,15,442
23	Anjar		608			53,960	54,568	2,76,027
24	Gundhiham		3,750			11,142	14,892	3,44,678
25	Mangrol		51,600			22,334	73,934	3,29,531
26	Khimabhai					74,566	74,566	4,82,458
27	Veraval	1,00,000	18,000				1,18,000	3,03,725
28	Lathi	7,722				2,815	10,537	1,57,863
29	Kodinar	74,864					74,864	2,67,574
30	Bakasara		20,989			78,067	99,056	2,99,760
31	Rajula		2,164			49,161	51,325	2,35,067
32	Dhari		10,000			41,314	51,314	2,61,941
33	Sihore		1,54,457			64,747	2,19,204	5,15,646
34	Bhuyavadar	41,530				31,501	73,031	3,32,319
35	Jasdan	3,882				40,057	7,939	1,17,301
36	Una					40,195	40,195	2,91,818
37	Bantra							3,22,197

	1	2	3	4	5	6	7	8	9	10
1	18,204		530	5,760	17,899	27,695	28,395	1,624	1,01,709	
2	16,663		—	50,554	8,376	23,046	74,457	12,629	1,85,725	
3	11,421		1,023	18,363	5,596	6,154	1,30,170	15,197	2,17,141	
4	12,379		32,774	4,053	7,679	10,917	75,306	4,324	2,03,909	
5	16,214			41,997	6,139	3,536	58,114	25,228	1,51,528	
6	6,070			23,729	27,761	5,949	43,055	23,434	1,21,049	
7	1,330		24,696	5	511	2,003	23,949	98,849	69,289	
8	10,181			9,808	9,904	2,003	11,239	3,773	47,108	
9	1,966			17,037	8,993	4,017	16,190	4,097	74,300	
10	91,937		4,495	13,811	8,677	499	19,137	9,150	64,926	
11	6,595		61	23,366	5,743	31,058	50,113	4,421	1,21,357	
12	9,797		1,070	17,027	12,564	3,053	29,545	12,178	85,234	
13	7,137			18,308	12,375	25,954	44,889	3,851	1,12,514	
14	15,877		—	56,649	10,976	9,648	1,16,069	24,309	2,33,528	
15	6,369			22,330	6,041	386	25,995	—	61,121	
16	3,930		4,937	5,351	2,573	6,132	21,010	4,262	48,095	
17	21,308		4,618	4,989	6,686	—	10,990	1,154	52,745	
18	6,690		5,840	25,317	11,386	1,000	29,798	4,121	87,152	
19	1,271		5,080	6,887	2,540	—	1,01,517	3,114	31,409	
20	7,929		—	13,317	38,202	—	23,842	60,811	1,47,127	
21	45,584		—	11,954	30,638	3,025	29,850	8,108	1,53,726	
22	14,763		—	14,817	8,851	7,592	42,145	8,541	1,03,638	
23	1,736		7,764	19,076	10,859	14,521	28,395	4,624	1,01,709	
24	5,617		8,543	11,058	9,644	26,255	30,839	4,126	77,948	
25	9,650		—	26,969	7,696	8,121	27,503	27,094	98,912	
26	6,119		8,646	22,875	6,264	—	1,13,770	20,057	2,01,572	
27	8,672		—	33,979	14,424	23,841	61,958	23,588	1,60,911	
28	8,738		—	26,692	1,166	18,290	24,471	10,372	75,462	
29	23,274		—	425	4,917	4,023	24,471	12,508	49,453	
30	4,777		—	9,677	9,221	—	8,329	9,711	57,215	
31	5,158		—	3,921	1,104	8,930	14,899	9,711	4,530	
32	13,557		1,105	32,402	9,114	1,000	8,573	1,774	4,530	
33	7,161		8,252	16,607	11,682	3,338	46,428	25,585	1,31,529	
34	11,211		1,18,560	672	9,958	700	54,922	10,023	1,09,347	
35	3,724		800	14,078	7,195	1,425	54,427	6,532	1,62,785	
36	3,038		3,795	17,497	4,852	30,016	30,016	9,629	65,542	
37	3,913		—	9,409	8,548	14,943	54,659	26,598	1,25,382	
38	5,184		—	14,107	4,654	11,344	54,659	2,561	38,480	
39	5,580		—	8,160	2,276	2,705	18,002	3,351	52,434	
40	6,225		8,320	16,122	16	7,131	10,379	2,166	30,099	
41	3,319		6,455	69,918	6,150	1,862	12,463	7,538	36,424	
42	3,736		—	12,082	7,006	2,301	28,486	16,216	79,049	
43	2,849		6,160	12,082	5,207	1,524	5,708	23,739	1,11,631	
44	4,139		—	9,670	4,344	6,362	36,843	7,240	71,111	
45			—	—	—	—	23,763	1,602	49,880	

APPENDIX XXVI *Expenditure Pattern of Municipalities in Kerala During the Year 1960-61*

(Amount in Rs)

Sl. No.	Name of the Municipality	ORDINARY EXPENDITURE								Total Ordinary Expenditure
		General Administration	Collection of Revenue	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous		
1	2	3	4	5	6	7	8	9	10	
1	Ernakulam	1,40,666	49,761	3,90,949	4,74,972	—	5,39,292	1,66,165	17,61,805	
2	Alleppey	37,746	17,755	3,19,375	68,833	7,152	1,64,452	3,56,205	9,72,118	
3	Cheicut	1,57,000	—	9,00,000	7,67,000	—	—	1,70,000	19,94,000	
4	Quilon	50,429	27,850	3,06,941	2,74,863	2,160	1,83,896	55,105	9,01,244	
5	Mattancherry	1,09,127	26,094	2,63,529	3,08,478	—	38,323	3,84,803	11,30,354	
6	Palghat	1,04,000	—	3,49,000	3,44,000	—	—	—	7,97,000	
7	Trichur	1,57,733	—	3,29,013	1,70,743	—	1,10,811	—	7,68,300	
8	Kottayam	34,460	17,803	98,858	66,243	2,749	2,66,416	1,41,986	6,28,515	
9	Cannanore	80,000	—	2,32,000	1,41,000	—	—	—	4,53,090	
10	Tollicherry	30,000	—	2,20,000	1,02,000	—	—	73,000	4,25,000	
11	Knyamukulam	18,434	13,538	37,040	19,612	1,820	5,520	9,017	1,04,981	
12	Badagura	25,590	—	47,040	—	570	11,350	—	84,550	
13	Changanacherry	23,450	10,796	56,195	25,718	3,441	36,200	9,343	1,65,143	
14	Fort Cochin	68,000	—	1,54,000	2,15,000	30,000	—	1,000	4,68,000	
15	Sherfani	25,010	5,689	29,142	16,767	3,564	61,770	4,643	1,46,585	
16	Chittur	25,514	7,506	61,762	30,482	—	14,427	3,397	1,43,088	
17	Thiruvalla	11,226	4,918	18,658	6,250	3,369	9,487	343	54,251	
18	Muvattupuzha	16,756	5,110	11,618	15,290	1,363	42,273	5,349	97,759	
19	Injalakuda	28,158	8,951	66,671	32,879	—	41,093	19,225	1,96,977	
20	Attungal	11,975	5,290	28,210	28,447	2,787	8,078	6,734	91,521	
21	Parur	11,258	3,001	46,498	18,652	2,109	22,137	16,755	1,20,410	
22	Alwayo	14,162	3,385	50,442	26,452	6,645	74,995	65,450	2,41,531	
23	Neyyattinkara	12,649	6,413	40,668	12,278	772	2,575	13,312	76,687	
24	Mavelikara	10,085	3,511	22,519	15,217	1,973	1,836	4,929	60,070	
25	Vaikom	10,594	4,363	19,143	7,799	3,724	36,961	4,280	80,864	
26	Kunnankulam	24,222	4,421	37,112	16,411	—	31,669	7,472	1,21,607	
27	Perumbavoor	17,363	6,891	30,126	23,240	4,858	31,774	10,992	1,25,247	
28	Palai	14,506	6,473	27,356	14,567	2,990	33,490	14,685	1,14,067	

Appendix—XXVI—Conclld

Sl No	Name of the Municipality	REVENUE EXPENDITURE		MARTA ORDINARY EXPENDITURE		
		Repayment of Loan	Total Revenue Expenditure	Capital Expenditure	Extra Ordinary Expenditure	Total Expenditure
1	2	11	12	13	14	15
1	Ernakulam	34,105	17,95,910			19,73,123
2	Alleppey	15,406	6,87,523		2,63,273	9,95,327
3	Calicut	68,000	20,62,000		7,503	20,62,000
4	Qulon	33,703	9,34,939			9,34,939
5	Mattancherry	14,450	11,13,833		63,573	12,03,117
6	Palghat	59,000	8,56,000	1,22,635	5,116	11,11,116
7	Trethur	—	7,63,100	—	3,02,697	10,77,997
8	Kottayam	52,295	6,40,913	—	37,315	7,19,123
9	Cannanore	9,000	5,62,000	—	—	5,71,000
10	Tellicherry	18,000	3,33,000	3,52,215	—	7,00,215
11	Kayamkulam	165	1,05,446	1,17,150	—	2,22,600
12	Badagara	—	81,550	—	3,231	84,781
13	Changanacherry	23,006	1,93,139	—	57,657	2,73,792
14	Fort Cochin	16,000	1,81,000	—	—	1,97,000
15	Sheralali	21,692	1,68,277	54,009	—	2,43,978
16	Chittur	4,650	1,17,739	—	—	1,22,389
17	Thiruvalla	5,673	59,923	—	2,139	62,645
18	Muvattupuzha	11,115	1,02,173	—	27,132	1,39,305
19	Irinjalakuda	50,323	2,17,300	—	12,831	2,60,154
20	Attungal	38,847	1,30,368	—	—	1,69,215
21	Parur	18,445	1,38,855	—	21,111	1,78,411
22	Alwaye	18,739	2,60,270	—	—	2,79,009
23	Neyyattinkara	2,384	79,071	—	2,000	81,071
24	Mavelikara	7,183	67,258	—	1,228	75,669
25	Vaikom	6,145	93,009	—	—	99,154
26	Kunnamkulam	11,047	1,32,654	—	—	1,43,701
27	Perumbavoor	5,476	1,30,720	—	11,025	1,46,221
28	Palai	23,031	1,37,098	—	—	1,60,129

APPENDIX-XXVII

Expenditure Pattern of Municipalities in Madhya Pradesh During the Year 1960-61

(Amount in Rs)

Sl No	Name of the Municipality	ORDINARY EXPENDITURE					
		General Administration	Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works
1	2	3	4	5	6	7	8
1	Raipur	79,333	1,52,684	8,70,759	1,66,549	8,27,850	4,48,354
2	Ratlam	90,469	74,211	1,43,369	86,154	2,52,234	2,05,234
3	Bilaspur	31,815	74,752	3,09,164	57,660	3,68,577	24,064
4	Burhampur	37,193	88,624	4,65,720	61,404	4,21,763	63,170
5	Khandwa	59,603	83,851	3,99,621	69,119	3,70,154	2,32,577
6	Sagar	43,054	89,293	5,553	80,556	—	31,390
7	Jagdalpur	—	—	73,547	7,791	—	8,655
8	Maruware	20,823	15,911	1,63,955	23,209	2,05,941	2,03,253
9	Durg	50,002	1,02,421	2,87,257	72,821	1,94,974	96,211
10	Dhamtari	40,008	67,268	1,53,104	42,449	2,90,648	1,28,136
11	Chhindwara	31,370	85,590	1,68,430	36,430	1,80,780	99,055
12	Itarsi	—	—	1,96,193	—	2,22,373	24,018
13	Harda	20,914	4,68,121	1,00,922	14,699	1,79,572	43,548
14	Danoh	30,943	62,926	2,24,189	48,116	3,47,255	52,595
15	Bina (Etawa)	17,742	18,246	48,563	21,478	1,21,071	58,236
16	Raigarh	30,600	48,910	2,30,808	36,035	2,43,180	14,105
17	Datia	—	—	4,98,146	—	—	—
18	Teekamgarh	—	—	49,100	—	116	39,644
19	Shahadol	—	—	20,572	—	—	11,665
20	Rewa	—	—	99,080	44,057	—	37,781
21	Chhalarpur	—	—	47,581	942	—	—
22	Satna	—	—	1,13,269	2,79,66	1,774	—
23	Seoni	—	—	65,565	—	—	10,928
24	Devas	—	—	91,758	1,97,281	180	—
25	Mandsaur	—	—	1,17,978	1,15,327	2,590	110
26	Neemuch	12,272	—	3,558	1,17,190	—	275
27	Bhind	39,502	—	45,189	14,471	—	7,855
28	Murena	—	—	43,602	—	240	—
29	Vidisha	—	—	73,165	12,211	—	—
30	Schore	—	—	—	—	—	—
31	Shivpuri	—	—	60,222	21,549	3,600	—
32	Khargone	—	—	59,996	2,00,003	251	5,752
33	Dhar	—	—	51,270	19,004	—	—
34	Jaora	—	—	9,890	5,284	—	—
35	Guna	—	—	71,998	90,990	1,45,100	2,569
36	Betul	17,179	30,021	85,916	29,910	1,09,291	1,48,285
37	Ambikapur	22,810	33,085	45,765	9,880	52,560	15,180
38	Sihora	—	—	32,549	—	35,158	1,708
39	Kawardha	20,246	8,668	26,166	8,612	25,872	7,133
40	Bhatapara	20,456	48,226	79,765	29,161	1,47,409	33,285
41	Pandhurna	—	—	31,453	—	80,091	32,981
42	Piparia	15,325	21,020	53,720	13,445	77,868	7,974
43	Huushangabad	—	—	52,945	1,500	66,938	14,092
44	Khurai	73,373	53,854	69,009	22,275	1,50,851	80,977
45	Gaibakota	9,771	3,783	14,187	6,362	47,273	2,016
46	Mandla	30,534	—	58,920	18,275	1,14,978	—
47	Nazimhapur	—	—	32,923	3,239	26,234	5,354
48	Gadarwara	—	—	41,205	—	51,507	28,805
49	Champa	16,432	45,086	43,868	13,378	1,03,696	8,199
50	Muradli	—	—	23,607	—	61,624	11,990
51	Balabhat	10,122	11,604	48,626	17,839	97,417	20,184
52	Wara Seoni	16,497	27,207	40,883	24,771	1,22,102	43,176
53	Umaria	10,012	75	18,790	7,310	—	500
54	Maheshpur	3,941	—	10,746	—	—	56,165
55	Patna	—	—	45,797	10,994	—	5,942

Appendix XXVII—Contd.

Sl No	Name of the Municipality	ORDINARY EXPENDITURE		EXTRA ORDINARY EXPENDITURE				
		Miscellaneous	Total Ordinary Expenditure	Capital Expenditure	Repayment of Loans	Extra Ordinary Expenditure	Total Extra Ordinary Expenditure	Total Expenditure
1	2	9	10	11	12	13	14	15
1	Raipur	77,450	26,22,979	11,08,029	2,750	3,90,948	15,01,727	41,24,706
2	Ratlam	3,78,720	9,78,157	—	—	50,317	50,317	10,28,474
3	Bilaspur	46,285	9,12,317	2,02,486	—	7,06,636	9,09,122	18,21,439
4	Burhanpur	1,58,374	12,96,248	30,771	46,969	1,30,900	2,08,640	15,04,888
5	Khandwa	96,319	13,11,244	5,11,877	28,450	3,44,634	8,84,961	21,96,205
6	Sagar	6,99,590	9,49,436	—	—	—	—	9,49,436
7	Jagdalpur	1,77,253	2,67,246	—	—	—	—	2,67,246
8	Marwar	27,373	6,60,465	7,563	7,170	5,51,836	5,66,569	12,27,034
9	Durg	95,538	8,99,224	76,274	46,432	61,916	1,84,622	10,83,846
10	Dhamtari	39,420	7,61,033	—	—	2,63,674	2,63,674	10,24,707
11	Chhindwara	18,345	6,20,000	—	—	2,72,140	2,72,140	8,02,140
12	Itarsi	43,496	5,86,080	—	—	—	—	5,86,080
13	Harda	15,610	8,43,381	—	—	71,497	71,497	9,14,878
14	Damoh	20,424	7,86,446	23,186	—	27,711	50,897	8,37,343
15	Bina (Etawa)	13,200	2,98,536	—	—	3,276	3,276	3,01,812
16	Raigarh	40,930	6,44,568	63,500	14,000	51,400	1,28,900	7,73,468
17	Datia	93,543	5,91,689	—	—	—	—	5,91,689
18	Teekamgarh	61,436	1,50,296	—	—	—	—	1,50,296
19	Shahdol	50,771	83,008	—	—	—	—	83,008
20	Rewa	74,894	2,54,812	—	—	932	932	2,55,744
21	Chhalarpur	7,728	56,251	—	—	—	—	56,251
22	Satna	2,31,797	3,74,786	—	—	3,228	3,228	3,78,014
23	Seoni	1,78,992	2,55,485	—	—	—	—	2,55,485
24	Devas	1,13,646	4,02,865	—	—	—	—	4,02,865
25	Mandsaur	—	2,36,005	2,75,353	—	3,36,469	6,11,822	8,47,827
26	Neemuch	—	1,33,295	12,688	13,837	5,655	22,180	1,55,475
27	Bhind	1,71,588	2,78,605	44,207	—	—	44,207	3,22,812
28	Murena	1,64,091	2,07,931	8,912	—	—	8,912	2,16,845
29	Vidisha	2,17,686	3,03,062	—	—	—	—	3,03,062
30	Schore	2,29,370	2,29,370	—	—	—	—	2,29,370
31	Shivpuri	16,950	1,02,361	—	—	—	—	1,02,361
32	Khargone	54,450	3,20,452	—	—	—	—	3,20,452
33	Dhar	1,77,474	2,47,748	—	—	—	—	2,47,748
34	Jaora	39,608	54,782	—	—	—	—	54,782
35	Guna	1,47,764	3,18,421	—	—	—	—	3,18,421
36	Betul	32,346	4,52,948	1,212	2,605	8,325	12,142	4,65,090
37	Ambikapur	6,085	1,85,365	47,000	2,300	9,060	58,360	2,43,725
38	Sihora	—	69,415	—	—	—	—	69,415
39	Kawardha	5,181	1,01,878	—	—	2,435	2,435	1,04,313
40	Bhatapura	14,320	3,72,622	67,802	4,012	20,592	92,406	4,65,108
41	Pandhurna	1,13,364	2,57,889	—	—	—	—	2,57,888
42	Piparia	24,123	2,13,475	7,638	—	26,080	33,718	2,47,193
43	Haushangabad	3,25,911	4,61,386	—	—	—	—	4,61,386
44	Khurai	14,544	4,64,883	3,283	—	19,028	22,311	4,87,194
45	Garhakota	3,263	86,655	—	—	—	—	86,655
46	Mandla	5,268	2,27,925	—	—	—	—	2,27,925
47	Narsimhapur	44,528	1,12,278	—	—	—	—	1,12,278
48	Gadarwara	1,01,939	2,23,456	—	—	—	—	2,23,456
49	Champa	21,030	2,51,689	—	18,990	—	18,990	2,70,679
50	Mungeli	1,19,758	2,16,979	—	—	—	—	2,16,980
51	Balaghat	10,495	2,16,287	—	8,780	25,789	34,569	2,50,866
52	Wara Seoni	16,626	2,91,267	—	6,22,217	5,88,217	5,88,217	8,79,484
53	Umaria	32,547	69,234	—	—	—	—	69,234
54	Mahrajpur	14,521	95,373	—	—	—	—	85,373
55	Panna	43,429	1,06,162	—	—	—	—	1,06,162

Appendix XXVII—Contd

1	2	3	4	5	6	7	8
56	Matihar	16,838	—	19,329	7,244	—	10,123
57	Basoda	39,995	—	16,462	11,372	—	8,321
58	Darba	—	—	22,286	55,878	—	—
59	Gohat	—	—	14,059	79,276	1,001	—
60	Biora	—	—	28,763	6,869	—	1,915
61	Barwaha	—	—	16,848	629	—	—
62	Ashok Nagar	—	—	27,327	2,833	720	—
63	Barnagar	—	—	46,340	15,234	—	—
64	Agar	—	—	15,177	45,513	—	235
65	Tarana	—	—	17,498	6,382	1,000	3,157
66	Sanawad	—	—	17,012	42,300	165	352
67	Sarangpur	—	—	16,162	11,108	1,000	—
68	Shajapur	—	—	29,508	15,048	—	—
69	Shujalpur	—	—	22,371	5,737	—	—
70	Alirajpur	—	—	17,283	9,972	—	8,617
71	Mahidpur	—	—	18,431	1,74,726	2,000	464
72	Sironj	—	—	240	15,666	48	1,717
73	Barwani	—	—	8,794	14,594	—	—
74	Anjad	—	—	39,924	19,553	15,000	500
75	Sheopur	—	—	30,021	92,759	—	2,017
76	Sendhwa	—	—	28,603	2,352	6,750	—
77	Kukshi	—	—	30,184	2,79,020	—	—
78	Khacharod	—	—	32,022	14,508	90	448
79	Narsingarh	—	—	37,465	2,210	—	2,760
80	Naingarh	—	—	4,062	5,139	—	—
81	Multa	7,788	11,093	28,607	85,714	16,905	29,776
82	Batul Bazar	5,054	—	11,103	30,46	31,255	14,717
83	Kanker	—	—	23,734	—	—	10,711
84	Manendragarh	13,364	—	11,340	—	—	—
85	Khairagarh	22,106	17,230	3,105	123	8,000	2,366
86	Sausar	—	—	12,764	—	49,424	5,958
87	Jamai	—	—	13,764	—	31,040	4,438
88	Timarni	3,293	4,042	8,836	2,705	50	22,816
89	Schagpur	—	—	24,459	—	64,182	9,931
90	Seoni Malwa	6,717	7,540	23,800	7,610	80,811	1,480
91	Hatta	4,328	—	16,484	3,426	20,842	—
92	Dori	12,223	16,955	9,057	5,350	8,600	3,683
93	Chhota	—	—	—	—	—	—
94	Chhindwara	3,549	4,086	15,137	5,514	27,977	25,757
95	Kareli	10,749	4,937	16,522	7,940	19,012	57,537
96	Kota	16,610	17,251	42,573	8,045	39,981	8,657
97	Katangi	50,078	678	18,020	5,767	19,401	7,696
98	Sidhi	—	—	12,578	—	—	10,628
99	Nowgong	—	—	47,581	—	—	942
100	Kasrawad	—	—	2,931	2,525	—	—
101	Bhander	6,325	—	3,661	3,889	—	1,102
102	Bhanpura	—	—	22,986	803	8,000	374
103	Susner	5,428	—	8,133	—	—	4,868
104	Khilchipur	18,174	—	14,147	8,978	—	7,957
105	Sonkatch	—	—	8,303	16,719	—	—
106	Kannod	—	—	11,691	17,350	200	12,519
107	Manawar	—	—	17,673	—	—	—
108	Rajpur	—	—	28,370	46,988	5,000	1,000
109	Tal	—	—	6,925	924	1,722	—
110	Harnipalwas	—	—	8,019	7,856	1,000	2,273
111	Sardarpur	—	—	13,921	1,639	—	1,125
112	Marasa	—	—	12,037	15,337	—	—
113	Jhabua	—	—	4,685	10,090	—	—
114	Jora	—	—	70,367	7,39,904	2,740	1,410
115	Rajapur	—	—	19,283	13,678	1,634	11,385
116	Nalchera	—	—	5,422	—	3,500	—
117	Khalagaur	—	—	4,668	6,958	693	—

Appendix XXVII—Contd

1	2	9	10	11	12	13	14	15
56	Mathar	16,449	69,983	—	—	—	—	69,983
57	Baroda	4,707	80,857	—	14,365	62,722	77,087	1,57,944
58	Darba	1,06,029	1,84,193	—	—	—	—	1,84,193
59	Gohat	1,23,788	2,18,124	—	—	—	—	2,18,124
60	Biora	67,809	1,05,356	3,543	—	—	5,543	1,10,899
61	Barwaha	77,284	94,761	—	—	—	—	94,761
62	Ashok Nagar	2,40,973	2,71,853	—	—	—	—	2,71,853
63	Barnagar	93,481	1,55,055	—	—	—	—	1,55,055
64	Agar	50,596	1,11,521	—	—	—	—	1,11,521
65	Tarana	49,892	77,929	—	—	—	—	77,929
66	Sanawad	1,30,681	1,90,510	—	—	—	—	1,90,510
67	Sarangpur	50,801	79,071	3,838	—	—	3,838	82,909
68	Shalapur	55,366	99,922	—	—	—	—	99,922
69	Shujalpur	1,17,813	1,45,921	—	—	—	—	1,45,921
70	Alirajpur	31,933	67,755	61,205	—	—	61,205	1,28,960
71	Mahidpur	2,19,008	4,14,629	—	—	—	—	4,14,629
72	Sironj	85,825	1,03,496	—	—	—	—	1,03,496
73	Barwani	1,26,035	1,49,423	—	—	—	—	1,49,423
74	Anjad	40,270	1,15,248	—	—	—	—	1,15,247
75	Sheopru	1,20,589	2,45,386	—	—	—	—	2,45,386
76	Sendhwa	40,310	78,006	—	—	—	—	78,006
77	Kukshi	36,218	3,45,422	—	—	—	—	3,45,422
78	Khacharod	1,06,018	1,53,086	—	—	—	—	1,53,086
79	Narsingarh	58,060	1,00,495	4,225	—	—	4,225	1,04,720
80	Naugarh	11,626	20,827	—	—	—	—	20,827
81	Multa	7,603	1,10,346	—	—	4,380	4,380	1,14,726
82	Betul Bazar	2,967	68,232	—	2,342	2,596	4,938	73,170
83	Kanker	52,067	86,512	—	—	—	—	86,512
84	Manendragarh	—	24,704	—	—	4,717	4,717	29,421
85	Khairagarh	—	52,930	—	—	—	—	52,930
86	Sausar	32,660	1,00,806	—	—	—	—	1,00,806
87	Jamai	23,022	72,264	—	—	—	—	72,264
88	Timarni	1,017	42,759	53,216	—	—	53,216	95,975
89	Schagpur	47,427	1,45,999	—	—	—	—	1,45,999
90	Seoni Malwa	6,837	1,34,195	—	—	13,674	13,674	1,47,869
91	Hatta	1,055	46,135	—	—	—	—	46,135
92	Deori	5,678	61,546	—	—	38,170	38,170	99,716
93	Chhota Chhindwara	3,408	65,428	65,428	—	15,959	15,959	81,387
94	Kereli	4,356	1,21,053	—	—	7,368	7,368	1,28,421
95	Kota	157	1,33,274	14,406	—	3,648	18,054	1,51,288
96	Katangi	8,244	64,884	—	—	5,378	5,378	70,262
97	Sidhi	10,481	33,687	—	—	—	—	3,36,787
98	Nowgong	7,728	56,251	—	—	—	—	56,251
99	Kasrawad	54,076	59,532	—	—	—	—	59,532
100	Bhander	11,870	26,847	—	—	—	—	26,847
101	Bhanpura	24,426	56,589	—	—	—	—	56,589
102	Susner	19,434	37,863	20,232	—	—	20,232	58,095
103	Khilchipur	13,795	63,051	—	—	—	—	63,051
104	Sonkatch	48,330	73,352	—	—	—	—	73,352
105	Kannod	25,175	66,935	—	—	—	—	66,935
106	Manawar	36,643	54,316	—	—	—	—	54,316
107	Raypur	14,334	95,692	—	—	—	—	95,692
108	Tal	24,062	33,638	—	—	—	—	33,638
109	Hatpiplays	34,058	53,206	—	—	—	—	53,206
110	Sardarpur	51,558	68,243	—	—	—	—	68,243
111	Manasa	54,067	81,491	—	—	—	—	81,491
112	Jhabua	26,483	41,258	—	—	—	—	41,258
113	Joura	3,18,859	11,33,280	—	—	—	—	11,33,280
114	Ranapur	34,951	80,931	—	—	—	—	80,931
115	Nalkhera	34,724	43,646	—	—	—	—	43,646
116	Khategaon	22,279	34,598	—	—	—	—	34,598

Appendix XXVII—*Concl'd*

1	2	3	4	5	6	7	8
117	Rajgarh	17,201	—	23,989	3,852	—	44,121
118	Khetia	—	—	15,635	899	500	—
119	Mungaoli	—	—	19,070	2,505	40	—
120	Mandleshwar	—	—	5,705	2,811	40	40
121	Kolaras	—	—	7,705	19,652	—	—
122	Thandla	—	—	2,360	1,643	—	—
123	Sitamai	—	—	44,511	14,727	5,000	—
124	Chanderi	—	—	9,336	549	—	—
125	Garoth	—	—	68,19	4,318	—	64
126	Badnawar	—	—	26,734	24,388	2,000	—
127	Jawad	—	—	12,787	1,05,108	300	—
128	Maheshwar	—	—	6,119	19,604	275	255
129	Dharampur	—	—	8,779	—	200	—
130	Raghogarh	—	—	4,973	2,102	—	80
131	Sabalgarh	—	—	9,383	73,062	—	—
132	Lahar	—	—	4,676	1,778	—	—
133	Alot	—	—	17,196	22,389	2,242	—
134	Kurwai	—	—	13,484	7,844	6,500	—
135	Binaganj	—	—	9,012	21	161	91
136	Karera	—	—	8,098	12,802	—	—
137	Sakti	18,402	20,554	49,480	12,259	82,302	46,865
138	Sanver	—	—	8,157	10,085	—	—
139	Ambah	—	—	6,269	914	200	—
140	Sailana	—	—	14,094	12,218	120	—
141	Malhargarh	—	—	1,792	32,339	—	—
142	Ichhawar	6,246	—	—	1,189	—	—
143	Baikunthpur	—	—	—	437	—	954
144	Panchmarhi	—	—	9,383	—	50	6,477
145	Pichhore	—	—	4,380	7,000	—	—
146	Mehgaon	—	—	2,849	6,460	—	—
147	Bagli	4,186	—	3,443	1,404	—	1,037
148	Bhikangaon	—	—	4,549	813	—	—
149	Dobalpur	—	—	8,835	10,182	—	2,235
150	Palawad	—	—	170	145	—	373
151	Jobat	—	—	4,111	788	—	—
152	Bhaurass	—	—	2,848	12,722	—	—
153	Bijaypur	—	—	8,931	1,114	—	—

Appendix XXVII—Concl'd.

1	2	9	10	11	12	13	14	15
117	Rajgarh	37,479	1,26,742	14,795	—	42,795	57,590	1,84,332
118	Khetia	44,120	61,154	—	—	39,557	39,557	1,00,711
119	Mungaoli	43,223	64,798	—	—	—	—	64,798
120	Mandleshwar	28,193	36,789	—	—	—	—	36,789
121	Kolaras	24,824	52,181	—	—	—	—	52,181
122	Thandla	37,521	41,524	—	—	—	—	41,524
123	Sitamau	18,471	82,709	—	—	—	—	82,709
124	Chanderi	40,059	49,944	—	—	—	—	49,944
125	Garoth	20,652	31,853	—	—	—	—	31,853
126	Badnawar,	1,086	54,208	—	—	—	—	54,208
127	Jawad	55,786	1,73,981	—	—	—	—	1,73,981
128	Maheshwar	34,352	60,605	—	—	—	—	60,605
129	Dharampuri	21,928	30,907	—	—	—	—	30,907
130	Raghogarh	29,853	37,008	—	—	—	—	37,008
131	Sabalgarh	30,387	1,12,832	—	—	—	—	1,12,832
132	Lahar	12,936	19,390	—	—	—	—	19,390
133	Alot	1,10,436	1,52,262	—	—	—	—	1,52,262
134	Kurwai	36,929	64,757	—	—	—	—	64,757
135	Binaganj	19,466	28,651	—	—	—	—	2,80,651
136	Karera	14,876	35,776	—	—	—	—	35,776
137	Sakti	25,775	2,55,637	—	—	926	926	2,56,563
138	Sanver	12,288	30,530	—	—	—	—	30,530
139	Ambah	462	7,845	—	—	—	—	7,845
140	Sailana	35,628	62,060	—	—	—	—	62,060
141	Malhargath	66,442	1,00,573	—	—	—	—	1,00,573
142	Ichhawar	—	7,435	281	—	—	281	7,716
143	Baikunthpur	7,482	8,873	—	—	—	—	98,873
144	Panchmarhi	32,193	48,103	—	—	—	—	48,103
145	Pichhore	13,000	24,380	—	—	—	—	24,380
146	Mehgaon	14,177	23,486	—	—	—	—	23,486
147	Bagli	6,108	16,178	—	—	—	—	16,178
148	Bhikangaon	55,633	60,995	—	—	—	—	60,995
149	Dobalpur	18,429	39,681	—	—	—	—	39,681
150	Pelawad	52,777	53,465	—	—	—	—	53,465
151	Jobat	74,627	79,526	—	—	—	—	79,526
152	Bhaurass	16,150	31,720	—	—	—	—	31,720
153	Byeypur	28,213	38,258	—	—	—	—	38,258

APPENDIX

Expenditure Pattern of Municipalities

ORDINARY EXPENDITURE

Sl No	Name of the Local body	General Administration	Collection of Revenue	Public Health	Public Safety & Convenience	Education	Public Works
1	2	3	4	5	6	7	8
1	Madurai	173,433	389,228	3,202,786	2,945,311	11,80,017	557,229
2	Coimbatore	217,510	330,063	1,591,361	2,346,231	1,608,823	8,09,188
3	Tiruchirappally	96,435	148,804	1,951,091	241,725	248,762	587,552
4	Salem	94,544	221,343	1,484,093	130,600	894,814	295,574
5	Tuticorin	90,202	127,456	878,305	82,207	223,326	162,605
6	Vellore	53,348	59,173	725,618	95,293	346,147	89,249
7	Tanjavur	75,789	104,315	625,354	786,974	146,100	1,57,364
8	Nagarcil	36,118	88,443	308,182	65,468	3,482	91,860
9	Dindigal	59,399	56,135	500,292	80,256	347,299	56,676
10	Kancheepuram	56,054	83,377	434,922	80,711	312,354	56,664
11	Kumbakonam	61,150	84,098	577,816	67,152	288,108	165,987
12	Tirunelveli	80,564	78,695	486,698	55,010	337,380	83,792
13	Tiruppur	53,115	78,933	393,625	57,662	561,559	110,544
14	Cuddalore	56,174	72,362	330,508	81,568	161,237	53,421
15	Erode	62,744	70,355	477,517	28,750	324,017	76,853
16	Rajapalayam	40,005	60,747	206,353	30,919	49,223	37,211
17	Nagapattinam	33,845	54,502	311,851	54,980	154,209	86,968
18	Virudnagar	56,377	77,558	408,501	49,258	225,308	75,677
19	Pollachi	50,362	80,965	324,951	389,808	436,677	72,410
20	Mavuram	41,801	55,656	209,914	33,618	324,766	94,130
21	Palayamcottai	38,231	42,033	254,257	41,832	96,240	84,609
22	Karur	51,634	72,727	288,853	400,615	363,045	44,451
23	Pudukottai	42,925	69,261	323,644	54,872	111,560	55,222
24	Gudiyattaur	39,583	53,970	212,581	33,142	281,982	24,288
25	Aruppukottai	5,814	640,33	195,723	51,899	86,604	39,066
26	Ootacamund	65,777	93,756	9,31,863	38,415	185,350	115,422
27	Srivilliputtur	31,727	53,251	142,117	21,878	66,469	31,317
28	Tiruvannamalai	34,032	45,931	186,813	30,484	172,249	40,431
29	Bedinayakan	31,714	37,449	166,159	30,045	64,774	30,134
30	Karakudi	50,360	59,265	287,174	66,147	200,832	64,011
31	Villapuram	44,383	45,796	184,464	26,220	245,410	45,380
32	Vayambur	24,189	23,883	170,433	20,566	67,479	37,757
33	Srirangam	37,403	20,502	256,793	33,577	1,26,976	78,420
34	Chidambaram	37,990	29,886	281,772	43,653	77,843	32,134
35	Palani	38,294	52,179	235,391	36,703	198,465	34,242
36	Arbur	19,574	23,906	137,856	25,703	114,326	28,860
37	Malapalayam	24,631	27,256	115,161	10,917	31,080	29,034
38	Tiruvattur	20,328	28,995	153,659	19,286	58,678	20,673
39	Mettupalayam	32,590	42,170	204,777	15,395	67,553	36,793
40	Periyakulam	26,871	32,083	160,290	18,827	54,970	29,847
41	Tiruvaram	26,535	20,853	151,670	22,688	56,464	16,808
42	Mannagudi	25,040	39,888	137,630	20,351	63,101	91,006
43	Chembam	17,630	23,164	84,441	12,543	67,554	15,110
44	Arni	23,656	45,973	142,891	28,071	94,305	19,816
45	Tirupattur	24,696	34,410	136,901	17,212	189,789	17,663
46	Coonoor	52,348	67,732	247,021	39,847	137,046	104,734
47	Sivakasi	28,451	32,126	113,835	22,723	83,454	18,880
48	Arkonam	19,306	22,984	109,674	19,741	66,332	17,663
49	Tiruvavur	26,567	49,112	161,007	20,687	61,272	53,954
50	Udamalpet	26,064	46,600	150,014	27,050	152,691	32,438
51	Tondiarpet	26,602	24,657	131,456	18,020	98,057	21,058
52	Ramanathapuram	17,203	23,525	11,257	13,173	25,698	35,545
53	Bilaspuram	28,396	36,464	129,110	4,541	119,493	13,394

ORDINARY EXPENDITURE			EXTRA ORDINARY EXPENDITURE			
Miscellaneous	Total Revenue Expenditure	Capital Expenditure	Repayment of Loans	Other Extra Ordinary Expenditure	Total Extra Ordinary Expenditure	Total Expenditure
9	10	11	12	13	14	15
553,735	9,036,739	1,378,540	521,821	3,658,490	5,559,851	14,566,590
292,427	7,595,603	1,069,696	598,189	3,115,674	3,783,559	12,379,162
156,234	3,439,603	56,336	194,989	994,973	1,245,398	4,676,001
101,056	3,222,024	5,031	311,640	1,617,696	1,937,389	5,159,411
46,112	1,619,213	47,912	48,990	851,341	978,243	2,558,456
38,457	1,407,960	41,880	122,369	836,539	500,796	1,908,756
41,836	1,937,737	682	22,622	331,281	354,585	2,292,322
27,321	620,874	—	21,360	224,098	248,458	869,332
21,873	1,121,930	76,090	307,912	242,136	626,168	1,748,098
30,192	1,051,271	16,008	59,346	505,047	580,401	1,634,675
49,288	1,293,599	10,150	91,367	3,714,74	472,991	1,766,590
68,391	1,188,530	31,651	175,840	770,687	978,178	2,166,708
51,039	1,305,177	14,962	67,069	349,340	431,371	1,737,848
34,433	793,303	74,207	107,207	203,078	384,582	1,177,885
56,376	1,096,612	15,026	41,862	382,775	439,663	1,536,275
10,236	434,693	6,148	39,699	2,173,818	2,219,665	2,654,359
21,762	717,717	14,434	76,896	827,238	918,568	1,636,285
45,083	937,762	9,518	63,400	664,241	737,249	1,675,011
20,122	1,384,295	159,415	772,411	414,030	645,859	2,030,154
16,907	776,792	3,000	49,633	210,860	263,493	1,040,285
14,973	572,195	83,336	65,319	164,912	313,597	885,792
19,453	1,239,783	5,699	19,823	189,842	215,364	1,455,147
32,722	690,276	29,438	19,418	102,217	151,073	841,349
19,581	885,227	—	82,543	124,934	207,477	872,704
12,561	456,000	27,906	27,101	82,612	137,619	593,619
90,373	1,020,446	2,172	130,674	295,324	428,170	1,448,616
11,747	349,006	4,134	73,991	91,853	169,978	518,984
13,423	523,363	—	64,197	296,580	360,777	884,140
18,872	379,187	—	30,851	82,338	113,189	492,376
20,416	748,235	37,851	191,70	1,071,58	164,179	912,414
14,921	606,574	11,378	15,860	168,892	196,130	802,704
13,925	358,632	1,001	27,769	45,179	73,949	432,581
23,183	556,454	—	53,317	67,842	121,159	677,613
23,241	516,519	9,784	16,602	258,856	384,942	901,461
15,577	610,851	8,837	82,147	103,987	194,971	805,822
17,244	367,469	—	3,536	29,062	32,598	400,067
11,581	249,660	82	29,298	35,877	85,257	334,917
13,363	314,982	—	285	92,365	92,920	407,902
187,142	418,402	5,204	37,041	754,251	756,586	1,175,078
15,414	339,202	18,657	6,595	210,742	235,994	575,196
10,751	305,769	3,331	171,721	41,798	216,830	522,599
9,975	386,911	—	46,416	53,267	99,683	486,624
9,935	230,377	—	39,560	77,878	117,438	347,815
8,368	363,080	3,652	814	95,382	99,848	462,928
12,270	132,341	4,468	49,360	82,748	136,576	658,917
65,559	714,287	9,736	40,433	166,284	216,453	930,740
14,825	314,294	5,808	132,624	584,322	722,754	1,037,038
16,132	382,688	4,700	4,327	75,170	84,198	356,030
10,080	271,832	5,150	19,214	83,751	108,115	490,803
13,049	447,345	1,417	75,083	98,025	166,525	613,870
7,975	326,855	4,617	14,291	123,284	142,192	469,047
11,260	187,656	1,045	2,210	375,771	40,832	228,488
9,747	341,145	1,209	450,054	55,823	102,086	443,231

Appendix XXVIII—*Contd.*

1	2	3	4	5	6	7	8
54	Chinglipet	24,008	25,146	174,069	21,943	79,783	15,293
55	Devakottai	26,543	37,182	157,888	22,749	67,373	31,742
56	Arcot	22,688	17,552	104,251	35,326	28,074	51,915
57	Ranipuram	27,933	38,607	89,652	24,626	116,450	17,723
58	Ranpet	18,449	33,307	106,052	18,265	36,092	17,703
59	Shencotta	15,680	19,280	59,714	12,302	758	1,406
60	Tiruvallur	22,404	36,442	119,144	21,825	83,112	5,796
61	Colachel	3,935	13,431	20,187	6,189	948	44
62	Padhmanabhapuram	9,199	11,150	27,644	8,104	1,584	1,954
63	Kuzhuthurai	12,805	23,390	30,341	8,400	2,483	13,340
64	Walajapet	16,722	18,511	58,797	7,077	121,923	4,120

Appendix XXVIII—Contd

9	10	11	12	13	14	15
12,667	251,909	311	23,926	102,693	127,030	481,939
8,055	241,532	314	19,804	52,777	7,2896	414,428
15,235	275,041	—	15,962	40,016	55,978	331,019
15,053	370,044	340	4,373	93,770	98,483	428,527
11,836	241,703	8,739	18,239	124,148	151,126	392,829
4,341	113,488	—	8,064	8,297	16,361	129,849
12,864	701,267	—	10,165	45,968	56,133	357,420
3,728	28,532	—	47	3,262	3,309	51,841
7,024	62,659	—	21,582	2,973	24,555	87,214
3,407	92,166	—	1,196	11,387	15,883	110,049
6,600	233,750	—	6,275	33,237	39,612	273,362

APPENDIX

Expenditure Pattern of Municipalities in

Sl No	Name of the Municipality	ORDINARY EXPENDITURE			
		Public Safety & Convenience	Public Health	Education	Miscellaneous
1	2	3	4	5	6
1	Sholapur	131,050	2,919,650	1,743,876	1,759,263
2	Kolhapur	169,080	1,094,898	945,370	1,428,790
3	Amravati	130,618	749,819	587,757	288,226
4	Nasik	206,532	523,400	5,904,026	859,070
5	Malegaon	88,797	630,733	637,453	997,621
6	Akola	120,357	919,901	458,355	184,415
7	Ulhasnagar	22,853	179,441	—	220,206
8	Thana	55,126	589,443	87,276	503,132
9	Dulia	94,724	472,651	572,233	629,938
10	Aurangabad	35,071	288,356	—	—
11	Nanded	27,701	318,734	—	124,714
12	Jalgaon	144,715	618,762	616,349	958,214
13	Bhusawal	67,414	402,278	176,647	493,140
14	Sangli	30,140	546,788	13,475	65,167
15	Kalyan	61,274	359,188	86,850	470,798
16	Jalna	78,078	232,085	16,943	279,261
17	Gondia	35,688	164,745	392,482	16,464
18	Miraj	30,248	182,226	55,334	181,033
19	Chanda	34,025	198,333	174,717	1,695,567
20	Ichal Karanji	24,990	268,701	45,376	255,990
21	Barsi	4,185	310,008	141,121	255,461
22	Wardha	—	221,528	184,300	184,120
23	Bhiwadi	44,268	417,393	29,300	1,091,126
24	Amalner	30,796	300,802	294,425	359,929
25	Yeotmal	28,175	198,720	317,185	—
26	Pandharpur	31,120	484,546	151,937	558,185
27	Khamgaon	33,797	388,708	2,26,823	289,180
28	Satara	18,899	98,721	198,858	315,919
29	Nandurbar	83,300	226,783	111,953	176,199
30	Latur	22,353	211,944	17,261	—
31	Kamptee	22,473	222,703	13,330	224,467
32	Nasik Rd Deolali	30,029	87,370	34,776	333,581
33	Hinganghat	20,736	187,233	280,414	117,769
34	Parbhani	—	—	—	—
35	Achalpur	12,016	118,884	109,834	88,898
36	Ambarnath	17,698	24,943	—	85,661
37	Chalisgaon	22,241	163,283	55,876	211,906
38	Karad	49,203	279,918	41,792	143,267
39	Bhir	99,788	53,764	—	155,764
40	Akot	21,344	1,53,131	162,487	6,925
41	Ratnagiri	64,387	67,096	29,573	180,303
42	Malkapur	21,915	171,521	210,695	189,517
43	Pulgaon	17,226	55,077	129,848	4,677
44	Bhandara	27,171	94,551	123,960	258,342
45	Washim	26,428	136,076	124,792	148,750
46	Chopda	37,152	110,543	18,492	203,435
47	Karanja	17,040	161,669	189,564	—
48	Tumkur	23,637	101,724	268,584	148,933
49	Budnora	22,101	8,400	3,252	62,608
50	Mahmad	26,184	189,160	48,757	463,151
51	Hingoli	17,742	116,740	450	52,082
52	Shirgaon	59,021	133,096	46,209	152,436
53	Umgaon	10,820	16,560	3,621	25,891
54	Panvel	23,118	55,384	3,875	225,018
55	Amalgaon	10,868	82,895	110,310	5,810

EXTRA ORDINARY EXPENDITURE

Total Ordinary Expenditure	Capital Expenditure	Repayment of loan	Extra Ordinary Expenditure	Total Extra- Ordinary Expenditure	Total Expenditure
7	8	9	10	11	12
6,553,820	2,683,000	—	5,830,680	6,317,519	12,871,358
3,678,138	997,702	—	3,010,409	3,990,113	7,628,251
1,756,420	877,458	91,015	209,519	1,177,992	2,934,412
2,152,028	—	29,219	973,826	1,003,045	3,186,073
2,754,604	—	22,124	1,848,407	1,870,531	4,225,135
1,683,028	741,098	—	1,864,609	2,605,677	4,288,705
422,500	—	—	—	—	422,500
1,234,977	—	10,000	534,371	544,374	1,749,351
1,769,545	431,656	—	1,354,165	1,786,121	3,555,667
327,427	26,751	—	120,000	146,751	470,178
471,149	—	20,453	250,056	270,509	741,658
2,339,030	71,703	10,861	609,416	691,980	3,031,020
1,139,479	—	33,366	159,551	192,917	1,332,396
655,570	58,600	—	67,016	125,616	781,186
978,110	—	146,119	621,789	767,908	1,746,081
606,367	95,027	4,000	—	9,9027	705,394
609,379	189,030	9,100	3,416	201,556	810,935
448,841	100,651	31,870	103,379	235,900	684,741
576,642	78,892	—	316,643	396,535	973,177
595,057	150,307	31,201	335,538	517,146	1,112,203
710,775	151,017	—	210,640	361,657	1,072,432
559,948	33,702	6,101	1,568	41,371	6,31,319
1,582,087	—	—	357,900	357,900	1,939,987
985,952	—	—	512,213	512,213	1,498,165
544,080	—	—	—	—	544,080
1,225,798	84,162	5,596	1,003,436	1,093,194	2,318,982
938,508	110,954	—	226,457	337,411	1,275,919
632,397	12,693	31,032	316,502	360,227	992,624
598,235	—	14,795	474,353	489,148	1,087,383
31,500	207,311	14,475	10,113	231,899	263,399
482,973	8,022	5,615	21,804	35,441	518,414
485,756	15,806	—	118,142	133,948	619,704
606,152	27,325	77,668	54,254	1,59,247	765,399
—	—	—	—	—	—
329,634	—	—	18,308	18,308	347,940
128,302	—	—	—	—	128,302
453,306	—	—	195,319	1,95,319	648,625
514,180	126,904	5,494	654,444	786,842	1,301,022
219,506	10,487	3,300	12,511	26,298	245,804
343,887	83,240	—	171,232	254,472	598,359
341,359	—	35,000	532,356	567,356	9,08,715
5,593,648	16,975	—	49,047	66,022	659,670
206,828	64,764	—	5,239	70,003	276,831
504,024	20,249	2,642	153,062	175,953	679,977
436,036	3,582	—	25,454	29,036	465,072
369,622	—	24,586	19,840	44,426	414,048
368,282	351,123	1,826	129,445	482,394	850,676
542,878	99,545	—	206,172	305,717	848,595
96,361	9,765	3,105	22,067	34,937	131,298
727,252	2,172	—	100,679	102,851	830,103
187,014	31,224	128,70	44,304	88,398	275,412
3,90,762	56,897	32,443	138,219	227,559	618,221
56,892	38,137	—	21,165	59,302	116,194
307,395	—	—	23,991	23,991	331,386
2,09,113	204,073	—	16,641	220,714	4,30,597

Appendix XXIX—Contd

1	2	3	4	5	6
56	Dharagona	52,244	28,197	14,362	152,313
57	Sangamner	71,234	173,787	29,677	14,569
58	Lonavala	26,991	171,185	39,426	169,019
59	Shegaon	14,517	96,330	105,975	163,569
60	Arvi	12,494	107,872	204,648	189,719
61	Akkalkot	4,739	16,639	12,511	99,084
62	Baramati	15,636	123,721	43,819	214,325
63	Yeola	315,529	147,837	19,011	300,151
64	Shripur	22,132	95,974	102,668	2,60,234
65	Islampur	14,100	53,345	10,751	148,295
67	Ballarpur	—	3,794	84,217	95,730
68	Parli	13,517	9,918	1,289	66,476
69	Kalamb	—	—	—	—
70	Murtajupin	11,792	105,639	100,478	84,941
71	Phattan	10,308	44,666	—	29,353
72	Osmanabad	11,571	60,423	—	92,884
73	Udgir	3,758	2,856	370	4,166
74	Dambhal	15,036	151,850	5,493	239,831
75	Pachora	35,338	75,379	23,317	231,287
76	Wari	14,422	14,204	59,663	133,739
77	Passuel	22,124	78,219	24,735	397,030
78	Pusad	13,414	92,111	87,831	137,092
79	Malvan	32,989	60,306	17,431	187,127
80	Wai	8,632	68,135	14,106	64,167
81	Mominabad	3,558	64,531	—	434
82	Achalpur camp	7,622	83,543	130,551	43,703
83	Nandura	13,260	63,601	54,706	4,713
84	Chiplun	38,097	56,470	29,393	169,577
85	Parola	16,484	45,404	11,797	107,500
86	Sinnar	23,041	65,375	14,361	192,524
87	Kopargaon	57,297	125,893	29,161	140,878
88	Yawal	16,586	90,263	87,376	267,421
89	Targaon	20,453	43,442	30,185	41,581
90	Grandol	18,023	39,534	6,588	76,352
91	Balapur	8,950	21,258	22,677	101,330
92	Buldahana	13,260	110,817	46,363	3,717
93	Warud	11,419	52,955	50,218	249
94	Dandarche	18,136	73,314	47,703	430,986
95	Basmath	4,914	226	—	—
96	Diesas	11,890	67,718	68,655	43,688
97	Durvaper	9,763	33,821	62,744	2,283
98	Sawantwadi	141,545	51,012	7,779	201,741
99	Icatpur	10,436	59,687	21,817	134,216
100	Pauni	8,953	54,272	96,938	47,987
101	Taloda	38,310	32,608	15,895	97,695
102	Dakoor	6,702	29,050	—	19,927
103	Katol	15,110	64,972	70,803	5,237
104	Achha	2,869	20,261	—	13,400
105	Manwalis	11,996	2,077	—	9,3633
106	Warora	17,206	13,505	1,657	12,810
107	Sailu	8,028	13,777	7,020	4,908
108	Vasapur	7,210	16,201	—	1,11,488
109	Kurhdwadi	7,479	44,773	13,475	65,167
110	Chikhli	17,866	59,907	92,036	57,249
111	Vita	12,118	33,164	6,000	43,676
112	Shakada	24,667	34,371	40,426	191,254
113	Raver	122,883	40,299	9,383	100,335
114	Mangalwedha	175,201	20,949	55,341	54,857
115	Savda	4,498	61,804	91,813	163,463
116	Lasur	20,873	56,746	77,743	132,213
117	Nandgaon	166,125	30,623	12,579	146,686
118	Dandgaon	21,173	49,752	—	13,751

Appendix XXIX—Contd

7	8	9	10	11	12
248,116	100	52 797	45,300	98,187	346,313
289,267	61,536	—	—	61,536	350,803
406,621	105,628	9,326	89,276	204,230	610,851
380,391	27,265	3,919	49,838	81,022	461,513
514,733	10,637	—	—	10,637	525,370
132,979	15,579	—	81,350	96,929	229,902
397,501	17,321	—	149,886	167,207	564,708
782,528	—	16,887	104,398	121,285	903,813
4,81,002	10,000	—	77,312	87,312	568,320
226,491	—	14,200	29,229	43,429	269,920
187,741	16,817	7,065	30	23,912	207,653
91,200	89,564	—	30,663	120,227	211,427
—	—	—	—	—	—
302,580	801,036	20,000	43,635	864,571	1167,521
84,327	135,641	6,000	—	141,641	225,968
164,878	14,675	4,408	917	20,000	184,878
11,150	29,584	965	18,265	48,814	49,964
412,210	—	3,984	51,977	55,961	468,171
365,321	—	—	153,179	153,179	518,500
349,873	92,725	19,583	99,664	251,973	561,846
522,108	253	16,010	66,970	83,233	605,341
330,448	—	—	43,951	43 951	374,399
297,853	—	—	38,394	38,394	336,247
155,040	—	1,483	21,814	23,297	178,337
68,523	—	5,241	31,601	36,842	105,365
265,419	15,213	—	23,715	38,928	304,347
36,280	47,763	—	126,527	174,920	310,570
293,537	—	—	239,043	239,047	532,584
181,185	—	—	342,744	342,744	523,929
295,301	—	—	42,734	42,734	338 035
353,229	46,422	—	48,017	94,439	447,668
451,646	15,781	5,238	64,441	85,460	537,106
135,661	19,574	830	15,760	36,164	171,825
140,497	—	—	2,996	2,996	143,493
154,215	25,168	—	7,886	33,054	187,269
174,157	26,637	8,297	124,153	159,087	333 244
114,841	9,763	—	4,162	13,925	128 766
570,139	—	2,528	505,798	508,326	1,078,465
5,140	3,581	—	5,000	8,581	13,721
191,951	191,949	—	36,558	228 507	420,458
108,611	123,635	—	18,588	142,223	250,834
402,077	—	30,000	74,187	104,187	506,264
226,156	—	3,160	17,763	20,923	247,097
208,150	12,712	—	11,235	23,947	232,007
184,488	—	23,000	9,824	32,824	217,312
55,679	—	—	—	—	55,679
156,122	202,396	3,500	21,617	227,513	383,635
36,530	103,129	3,945	—	106,074	142,604
107,436	2,428	—	1,410	3,838	111,274
45,178	6,504	105,690	30,590	142,784	187,962
33,733	8,3795	—	—	38,795	72,528
134,898	—	—	—	—	134,899
130,894	58,600	—	67,016	125,616	256,510
227,058	3,984	—	26,708	30,962	257,750
94,958	6,350	—	14,894	2,114	116 102
290,718	—	263,000	13,158	276,158	566,876
272,900	—	—	867,903	867,903	1,140,803
306,348	5,890	—	25,699	3,1589	337,937
321,578	—	—	30,410	30,410	351,988
287,575	—	2,858	35,922	38,780	325,355
356,013	4,973	3,160	49,661	57,794	413,807
84,676	38,845	2,404	22,589	63,938	148,614

Appendix XXIX—Contd

1	2	3	4	5	6
180	Kinwat	2,795	7,345	128	—
181	Bhegur	10,254	13,104	9,052	65,868
182.	George	2,869	—	—	13,879
183	Kannad	1,600	24,267	31,946	8,881
184	Chindur Bazar	5,084	5,030	300	1,908
185	Kalameshwar	8,584	19,530	56,791	—
186	Parenda	2,201	—	—	1,550
187	Kandhar	—	—	—	—
188	Sindu	5,083	17,646	50,893	3,010
189	Ambad	1,000	—	—	—
190	Mukhed	1,300	7,562	—	6,323
191	Muddhed	1,771	13,442	1,501	16,907
192	Gangapur	1,200	8,961	—	343
193	Ghatanj	5,922	29,540	28,998	23,481
194	Dudhani	4,624	12,092	4,339	33,569
195	Sirur	18,061	63,353	7,695	30,606
196	Murgud	—	—	—	—
197	Nhosar	—	—	—	—
198	Mahabaleshwar	11,194	49,663	—	99,709
199	Movad (Movar)	5,306	14,556	49,599	14,159
200	Indapur	5,320	20,010	3,866	18,744
201	Panchgani	4,581	49,590	—	29,353
202	Sonpeth	856	4,758	468	3,062
203	Mohpa	29,698	29,541	28,569	12,496
204	Hadgaon	2,583	1,526	—	19,212
205	Bhoom	473	—	—	—
206	Bhokardan	1,402	340	—	3,880
207	Ashti	—	—	—	76,924
208	Trimbak	83,722	22,501	3,416	100,483
209	Naldurg	347	6,280	—	2,401
210	Jawhar	11,605	10,585	5,827	46,259
211	Peth Umri	3,227	14,419	476	4,047
212	Biloli	855	6,560	—	4,605
213	Rajura	—	—	—	—
214	Satara Suburb	5,169	23,108	5,172	29,102
215	Kuldabad	709	2,115	—	23,971
216	Malkapur	3,379	12,017	6,168	18,243
217	Jejuri	3,090	23,532	1,498	21,448
218	Alandi	5,406	24,584	2,000	21,088
219	Matheran	28,633	287,774	4,324	172,787
220	Panhala	5,746	11,119	921	1,490
221	Chikhald	6,695	36,152	—	—

Appendix XXIX—Contd.

7	8	9	10	11	12
10,268	6,409	—	20,185	26,594	36,862
98,278	—	—	23,294	23,294	121,572
16,748	1,404	—	—	1,404	18,152
66,694	450	16,650	17,757	34,857	101,551
12,322	3,435	—	13,849	17,284	29,606
84,905	85,179	—	21,165	106,344	191,249
3,751	6,497	—	167	6,664	10,415
—	18,360	—	25	18,385	18,385
76,632	—	—	28,660	28,660	105,292
1,000	2,322	—	—	2,322	3,322
15,185	2,310	—	4,000	6,301	21,486
33,621	33,622	—	—	33,622	67,243
10,504	1,629	—	—	1,629	12,133
87,941	30,742	—	18,276	49,018	136,959
54,624	12,228	—	703	12,931	67,555
119,715	33,456	—	124,493	157,949	277,664
—	—	—	—	—	—
—	—	—	—	—	—
160,506	172,166	9,239	83,967	265,372	425,938
83,620	96	—	8,589	8,685	92,305
47,940	14,393	—	6,156	20,549	68,489
83,524	135,641	6,000	—	141,641	225,165
9,144	—	—	—	—	9,144
100,307	23,340	—	10,472	33,812	1,341
23,321	4,109	—	—	4,109	274
473	—	—	—	—	4
5,622	—	—	—	—	562
76,924	12,073	—	—	12,073	8,900
210,122	—	—	11,416	11,416	2,215
9,028	—	—	566	566	959
74,276	—	—	12,861	12,861	871
22,169	1,398	—	287	1,685	238
12,020	—	1,800	—	1,800	138
—	33,350	—	—	33,350	333
62,551	14,998	—	—	14,998	775
26,795	2,701	—	3,500	6,201	3,299
39,807	14,683	—	22,727	37,410	772
49,568	—	—	28,652	28,652	782
53,078	—	—	8,097	8,097	611
493,518	—	—	23,146	23,146	5,166
19,276	3,101	—	—	3,101	223
42,847	6,166	—	5,068	11,234	540

APPENDIX XXX

Expenditure Pattern of Municipalities in Mysore During the Year 1960-61

(Amount in Rs.)

Sl No	Name of the Municipality	ORDINARY EXPENDITURE						
		General Admn & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure
1	2	3	4	5	6	7	8	9
1	Belgaum	62,865	9,79,036	33,349	7,16,670	—	—	17,91,920
2	Hubli	10,21,607	17,30,037	1,85,103	7,82,242	—	—	37,18,989
3	Mysore	8,66,652	17,91,899	2,91,074	21,313	—	—	29,20,938
4	Mangalore	6,31,856	31,46,771	82,444	3,12,901	—	—	41,73,972
5	Bijapur	1,24,148	7,40,242	67,416	5,43,851	—	—	14,75,657
6	Bellary	10,606	5,38,699	50,633	2,12,454	—	—	8,12,392
7	Hospet	1,71,949	1,62,935	7,430	2,36,874	—	—	5,79,188
8	Davangore	2,30,211	4,78,428	1,09,072	37,439	—	—	8,55,150
9	Dharwar	3,08,476	6,68,031	41,663	2,46,252	—	—	12,64,422
10	Daday belgen	2,75,453	3,95,373	10,849	5,21,686	—	—	12,03,311
11	Raichur	9,44,140	1,52,152	72,984	2,69,732	—	—	5,89,008
12	Bhadrawati	72,733	87,855	17,112	6,562	—	—	1,84,262
13	Shimoga	10,41,450	2,16,752	42,376	11,769	—	—	3,72,347
14	Bhawanipatnam	45,040	84,359	12,575	570	—	—	1,42,544
15	Doddaballapur	10,374	20,163	2,775	12,200	—	—	45,512
16	Nipam	1,71,165	1,53,143	9,298	1,01,454	—	—	4,35,060
17	Gokal	79,509	70,703	4,438	81,649	—	—	2,36,289
18	Guledgud	63,496	1,74,385	42,590	87,354	—	—	3,67,825
19	Ilkol	47,800	2,99,277	27,119	50,270	—	—	4,24,466
20	Jamkaudi	45,173	87,828	9,327	1,85,505	—	—	1,60,833
21	Rabkavi Bauhathi	72,601	95,379	16,750	9,492	—	—	1,94,222
22	Bidar	547	1,42,127	14,810	—	—	—	1,57,484
23	Chickmagalur	38,058	90,424	10,492	1,150	—	—	1,40,124
24	Harihar	43,144	96,655	10,850	12,850	—	—	1,63,499
25	Haveri	89,893	82,387	10,249	93,760	—	—	2,76,289
26	Rani Benwer	89,078	99,550	3,940	1,42,572	—	—	3 35 140
27	Yadur	—	63,821	2,343	—	—	—	66,164
28	Shahabad	22,474	30,327	3,972	—	—	—	56,773
29	Hassan	1,50,328	2,14,851	34,238	11,240	—	—	4,10,657
30	C R Nagar	16 145	75,346	29,979	6 593	—	—	1,28,063
31	Maudha	7,847	2,01,839	18,524	16 390	—	—	2,44,600
32	Kolar	80,272	4,85,592	12,292	44,853	—	—	6,23,009
33	Chichballapur	44 318	3,02,551	9,647	2,020	—	—	3,58,536
34	Karwar	49 145	68,710	8,081	17,995	—	—	1,43,931
35	Susi	1,30,179	1,79,875	8 763	85,651	—	—	4,04,468
36	Sacar	50 507	70,621	4,908	21,645	—	—	1,47,681
37	Lalpur	87,760	85,307	3,333	53 010	—	—	2,29,410
38	Jumkur	1,15,742	2,24 479	68,626	6,280	—	—	4,15,127
39	Ramanagaram	22 795	50 186	5,596	505	—	—	79,082
40	Kanakapura	35,687	29 905	3,304	11,000	—	—	79,896
41	Arexal	—	45 283	3 935	9 200	—	—	58,418
42	Mapadi	29 750	34 130	2,956	456	—	—	67,293
43	Alam	67 984	99 031	7 963	13 403	—	—	1 88 386
44	Raichurpal	42,134	71,969	8 240	78 170	—	—	2 00,513
45	Panduranga	26,340	38 604	1,608	11 738	—	—	78,290
46	Sundaravellam	77 974	45 658	1,451	—	—	—	1 25 083
47	Madhal	25 373	28 424	2,954	10 947	—	—	67,698
48	Madhalapur	37 045	13,658	2,270	19 455	—	—	72,428
49	Kalapur	2,351	25 159	1 540	—	—	—	29,080
50	Hemabad	7 999	14 537	673	—	—	—	22,269
51	Channarayana	1 796	14 508	853	—	—	—	17 557
52	J. S. S. S.	47,856	62,949	10 049	14 426	—	—	1,35 310
53	—	59 606	42,603	8 837	11 000	—	—	1,27,046

Appendix XXX—Contd

Sl No	Name of the Municipality	EXTRA ORDINARY EXPENDITURE				
		Capital Expenditure	Repayment of Loans	Other Extra-Ordinary Expenditure	Total Extra-Ordinary Expenditure	Total Expenditure
1	2	10	11	12	13	14
1	Belgaum	5,68,880	—	18,20,788	23,89,668	41,81,588
2	Hubli	14,52,264	61,917	37,86,430	53,00,611	90,19,600
3	Mysore	42,93,937	3,27,091	40,207	28,61,235	57,82,173
4	Mangalore	5,86,219	85,197	15,94,426	22,65,842	64,39,814
5	Buapur	4,64,894	—	3,67,329	4,64,894	19,40,551
6	Bellary	5,53,811	54,145	3,20,347	9,28,303	17,40,695
7	Hospet	2,90,596	2,521	2,31,437	5,24,554	11,03,742
8	Davangore	2,46,005	2,02,946	3,06,574	7,55,525	16,10,675
9	Dharwar	1,08,301	54,603	9,86,789	11,49,693	24,14,115
10	Dadav belgeri	2,32,252	7,135	1,97,453	4,36,840	16,40,151
11	Raichur	81,871	37,546	12,844	1,32,261	7,21,269
12	Bhadravati	1,11,451	1,04,517	7,300	2,23,268	4,07,530
13	Shimoga	3,56,902	3,28,799	87,988	7,73,689	11,46,036
14	Bhawnipatnam	17,677	—	30,991	48,668	1,91,212
15	Doddaballapur	29,091	16,046	—	45,137	90,649
16	Nipam	57,369	—	99,339	1,56,708	5,91,768
17	Gokul	3,72,878	—	3,23,657	7,01,535	9,37,834
18	Guledgud	59,848	54,835	29,062	1,43,745	5,11,570
19	Ilkol	78,993	—	39,561	1,18,554	5,43,020
20	Jamkaudi	60,438	—	39,213	99,651	2,60,484
21	Rabkavi Bauhathi	66,093	20,591	—	86,684	2,80,906
22	Bidar	74,576	3,104	—	77,680	2,35,164
23	Chikmagalur	1,55,832	57,988	—	2,13,820	3,53,944
24	Hanjar	54,806	10,087	72,041	1,36,934	3,00,433
25	Haveri	2,00,365	—	50,475	2,50,840	5,27,729
26	Rani Benwer	1,64,432	1,60,231	—	3,24,663	6,59,803
27	Yadgir	1,13,850	—	79,128	1,92,978	2,59,142
28	Shahabad	—	—	1,175	1,175	57,948
29	Hassan	13,16,521	1,95,923	—	15,12,444	19,23,101
30	C R Nagar	12,820	600	23,412	36,832	1,64,895
31	Maudha	58,626	38,181	44,048	1,40,855	3,85,485
32	Kolar	36,489	184	2,036	2,22,813	8,45,322
33	Chichballapur	46,631	—	23,623	75,920	4,34,456
34	Karwar	1,07,406	—	6,453	1,13,859	2,57,790
35	Susi	1,37,117	—	1,15,712	2,52,829	6,57,297
36	Sagar	83,790	2,000	50,376	1,36,166	2,83,847
37	Udipi	21,090	—	21,090	42,180	2,71,590
38	Jumkur	1,34,216	1,81,924	31,992	3,48,132	7,63,250
39	Ramanagaram	19,194	831	8,473	28,498	1,07,580
40	Kanakapura	7,700	1,87,189	—	1,94,889	2,74,785
41	Anekal	—	—	21,364	21,364	79,782
42	Mapadi	13,647	2,134	5,049	20,830	88,123
43	Altam	25,872	—	18,901	44,773	2,33,159
44	Bailboupal	57,148	11,673	—	68,821	2,69,334
45	Ramdunga	44,640	—	—	44,640	1,22,930
46	Soundatti yellam	20,303	57,250	—	77,553	2,02,636
47	Madhal	21,139	—	16,098	37,237	1,04,935
48	Mahalingpur	15,025	—	—	15,025	87,453
49	Kalyam	31,333	—	5,640	36,973	66,053
50	Humnabad	22,237	2,100	10,267	34,614	56,823
51	Ghuttaguppa	200	54	274	528	18,085
52	Jankera	95,097	6,268	5,322	1,06,687	2,41,997
53	Birm	7,020	67,737	—	7,47,507	1,96,803

Appendix XXX—Contd

1	2	3	4	5	6	7	8	9
54	Kadur	36,921	49,682	8,593	14,000	—	—	1,09,196
55	Ghallakere	18,595	43,719	8,243	17,523	—	—	88,080
56	Hirapur	55	59,250	8,403	6,702	—	—	74,410
57	Mercara	17,958	1,24,193	21,285	34,908	—	—	1,98,344
58	Byadgi	53,381	58,768	2,102	64,045	—	—	1,78,296
59	Navalgund	40,173	70,925	15,300	37,851	—	—	1,64,749
60	Laxmeshwar	35,884	66,168	5,192	88,965	—	—	1,91,209
61	Savamur	36,221	46,524	3,690	6,423	—	—	92,867
62	Nargund	37,506	27,476	3,264	4,202	—	—	72,448
63	Shorapur	41,413	3,41,093	2,066	—	—	—	77,582
64	Aland	1,315	4,616	1,213	1,000	—	—	8,144
65	Ghilapur	—	28,847	252	—	—	—	29,099
66	Shahpur	16,620	20,962	692	—	—	—	38,274
67	II Narasapur	—	41,727	5,333	64,988	—	—	1,12,048
68	Narvangud	41,134	74,492	14,908	5,832	—	—	1,36,366
69	Gundlupet	39,727	29,264	2,011	10,000	—	—	81,002
70	Hunsur	7,41,092	64,414	8,076	13,956	—	—	1,60,550
71	Sirirangapatna	1,36,692	37,977	4,557	10,709	—	—	89,935
72	Mahavali	34,396	26,492	2,497	10,000	—	—	73,385
73	Ghantamanu	4,12,896	1,02,172	29,956	16,036	—	—	5,61,060
74	Bangarpet	33,252	72,002	6,412	12,800	—	—	1,24,466
75	Shidlaghatta	16,169	16,652	1,726	9,064	—	—	43,610
76	Mulki	16,719	45,549	7,814	9,100	—	—	79,182
77	Kumta	24,235	75,513	9,139	15,553	—	—	1,24,440
78	Honnavai	27,326	61,871	4,138	8,689	—	—	1,02,024
79	Bhatkal	40,138	29,062	4,119	16,853	—	—	90,172
80	Haliyal	25,511	36,425	4,058	33,407	—	—	99,401
81	Dindeli	62,076	24,404	11,099	—	—	—	97,579
82	Koppal	60,216	40,344	4,490	—	—	—	1,05,040
83	Shikaripur	43,456	48,543	8,948	12,374	—	—	1,23,321
84	Sua	2,126	1,02,923	17,448	16,000	—	—	1,38,607
85	Jiptur	83,221	84,230	16,972	4,151	—	—	1,88,574
86	Kumpal	32,869	39,312	13,338	2,238	—	—	87,757
87	Bhicknavakana- balli	40,177	38,445	8,428	—	—	—	87,050
88	Madhupuri	26,553	49,911	8,503	883	—	—	85,850
89	Arsikere	1,26,443	44,242	22,027	21,500	—	—	2,14,212
90	Devanaballi	18,300	17,702	2,496	7,262	—	—	45,760
91	Hoskote	19,428	28,663	3,308	13,550	—	—	64,949
92	Vijayapur	36,337	16,164	1,715	7,200	—	—	61,416
93	Nelamangala	8,368	26,070	4,500	1,950	—	—	40,888
94	Jhyamagondlu	4,849	10,013	650	1,850	—	—	17,362
95	N R Pura	16,310	11,229	1,210	1,819	—	—	30,568
96	Koppa	26,532	97,186	42,137	7,214	—	—	1,73,069
97	Srinagar	9,736	30,731	—	657	—	—	41,124
98	Mampur	11,211	30,535	2,501	1,428	—	—	45,675
99	Hollakere	4,292	12,775	1,864	2,200	—	—	21,131
100	Virajpet	4,000	2,71,183	7,590	18,118	—	—	3,00,891
101	Somarpeta	3,553	32,140	1,823	530	—	—	38,046
102	Sahali	18,256	10,392	2,112	—	—	—	30,760
103	Kudal	2,958	18,091	2,888	540	—	—	24,477
104	S. Jam	16,152	31,603	4,648	—	—	—	52,403
105	B. Sahali	348	20,717	1,009	—	—	—	22,074
106	P. Ramakal	16,620	15,136	—	—	—	—	31,756
107	C. E. Pura	49,261	38,392	9,146	2,180	—	—	98,980
108	B. E.	27,654	36,529	6,494	12,100	—	—	82,777
109	A. K. P.	6,039	26,620	1,850	8,449	—	—	42,958
110	S. K. P.	27,070	48,066	9,150	15,475	—	—	99,771
111	J. N. P.	27,339	41,118	1,119	1,880	—	—	71,456
112	M. P.	15,276	5,422	563	—	—	—	21,271
113	K. P. N.	42,135	57,199	12,698	13,500	—	—	1,25,523
114	L. P.	17,436	16,035	1,064	—	—	—	34,505

Appendix XXX—Contd

1	2	10	11	12	13	14
54	Kadur	11,411	1,690	34,430	47,531	1,56,727
55	Ghallakere	1,44,870	8,577	502	1,53,949	2,42,029
56	Hiriyur	18,271	42,841	2,272	63,354	1,37,764
57	Mercara	31,605	32,042	—	63,647	2,61,991
58	Byadgi	57,466	33,319	2,990	93,775	2,72,071
59	Navalgund	6,900	9,851	22,218	38,979	2,03,728
60	Laxmeshwar	22,767	—	43,811	66,578	2,57,787
61	Savamur	28,675	—	28,382	57,057	1,49,924
62	Nargund	40,098	—	11,600	51,698	1,24,146
63	Shorapur	6,575	—	9,912	16,487	94,069
64	Aland	11,385	12,531	—	23,916	32,060
65	Ghilapur	2,984	—	—	2,484	31,583
66	Shahpur	500	—	—	500	38,774
67	H Narasapur	30,047	32,415	—	62,462	1,74,510
68	Naryangud	29,984	4,465	33,173	67,622	2,03,988
69	Gundlupet	—	—	20,005	20,005	1,01,007
70	Hunsur	10,326	9,244	—	19,570	1,80,120
71	Srirangapatna	10,978	2,000	19,042	32,020	1,21,955
72	Malavalt	10,800	30,769	—	31,569	1,04,954
73	Ghantaman	78,789	—	5,92,663	6,71,452	12 32,512
74	Bangarpet	18,220	18,102	—	36,322	1,60,788
75	Shidlaghatta	11,430	2,800	2,104	16,334	59,944
76	Mulkapal	15,687	24,822	13,005	53,514	1,32,696
77	Kumta	31,007	46,710	—	77,717	2,02,157
78	Honnavai	22,098	1,30,888	421	1,53,407	2,55,431
79	Bhatkal	32,869	2,198	1,173	36,240	1,26,412
80	Haliyal	11,011	2,198	27,833	38,844	1,38,245
81	Dandeli	1,05,963	—	—	1,05,963	2,03,542
82	Koppal	42,121	1,000	3,490	46,611	1,51,651
83	Shikaripur	5,347	3,877	26,079	35,303	1,58,624
84	Sua	—	3,019	3,17,412	34,812	1,73,419
85	Jiptur	75,289	97,116	—	1,72,405	3,60,979
86	Kumpal	25,082	20,600	10,000	55,682	1,43,439
87	Bhichnayakanaballi	17,885	104,474	24,985	53,344	1,40,394
88	Madhupuri	7,475	26,370	21,711	55,556	1,41,406
89	Arsikere	72,288	—	—	72,288	2,86,500
90	Devanaballi	9,061	—	2,031	11,092	56,852
91	Hoskote	26,070	—	32,068	58,138	1,23,087
92	Vijayapur	29,332	3,197	32,668	32,529	93,945
93	Nelamangala	21,827	867	1,365	24,059	64,947
94	Jhvamagondlu	9,733	—	65	9,798	27,160
95	N R Pura	6,882	2,043	15,016	23,941	54,409
96	Koppa	11,651	3,407	1,23,265	1,38,323	3,11,392
97	Sringeri	—	6,713	679	7,392	48,516
98	Ajampur	—	—	7,121	7,121	52,796
99	Hollakere	19,098	—	11,617	30,715	51,846
100	Virajpat	61,692	—	—	61,692	3,62,583
101	Somuarpet	10,375	—	1,020	11,395	49,441
102	Suhali	32,965	—	32,273	65,238	95,998
103	Kudgole	2,869	—	14,513	17,382	41,859
104	Sedam	9,601	—	1,375	10,976	63,379
105	Bhuncholi	2,435	—	725	3,160	25,234
106	Purumatkal	—	—	1,258	1,258	33,014
107	C. R Patua	15,117	1,970	—	17,096	1,16,014
108	Belur	10,131	41,269	—	61,400	1,44,177
109	Arkalpud	—	12,377	—	12,377	55,335
110	Seklespur	6,500	—	22,840	29,340	1,29,111
111	J Narasepur	10,926	30,000	9,927	50,853	1,22,309
112	Mupur	—	—	487	487	21,758
113	K R Nagar	28,387	—	18,484	46,871	1,72,394
114	Periyapetna	1,436	667	17,759	19,862	54,367

APPENDIX XXXI

Expenditure Pattern of Municipalities in Orissa During the Year 1960-61

(Amount in Rs)

Sl No	Name of the Municipality	ORDINARY EXPENDITURE					
		General Administration	Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works
1	2	3	4	5	6	7	8
1	Cuttack	52,715	44,829	6,20,652	1,58,564	1,25,827	7,60,332
2	Berhampur	85,586	—	3,81,672	2,42,480	1,16,662	—
3	Puri	20,424	37,648	3,53,214	11,133	2,18,252	1,19,155
4	Shambhalpur	48,990	52,860	2,33,973	36,952	30,941	1,34,584
5	Parlakhemundi	14,068	4,010	62,891	65,226	56,413	3 977
6	Balasore	16,947	14,760	1,09,806	16,826	89,116	1,01,527
7	Baripada	21,225	8,793	1,36,200	12,803	25,321	54,970
8	Sonepur	8,096	8,964	17,886	2,907	—	11,157
9	Deogarh	5,484	3,174	31,843	3,340	—	29,657
10	Kheonjargarh	4,826	2,134	12,607	5,224	2,600	23,700
11	Dhen Kanai	4,762	4,293	30,280	3,600	7,714	34,339
12	Bolangir	7,854	7,289	50,633	7,051	2,736	49 178
13	Sundargarh	6,313	2,530	23,650	4,222	—	20,269
14	Bargarh	12,547	10,296	54,596	4,660	—	38,410
15	Jeypore	13,536	6,076	1,02,474	9,758	2,278	54,750
16	Bhawanipatna	7,775	335	1,977	52,631	27,764	—
17	Jaipur	8,892	5,066	28,054	3,172	23,974	23,999
18	Kendrapara	4,520	4,092	32,723	7,799	18,845	40,502

Appendix XXXI—Contd.

Sl No	Name of the Municipality	ORDINARY EXPENDITURE		EXTRA ORDINARY EXPENDITURE				Total Expenditure
		Misce-llaneous	Total Ordinary Expenditure	Repay-ment of Loans	Capital Expendi-ture	Misce-llaneous Extra Ordinary Expendi-ture	Total Extra Ordinary Expendi-ture	
1	2	9	10	11	12	13	14	15
1	Cuttack	60,105	18,23,024	2,769	—	2,05,534	2,07,803	20,30,827
2	Berhampur	30,851	8,57,251	—	—	1,38,257	1,38,257	9,95,508
3	Puri	1,77,927	9,37,753	—	—	2,00,420	2,00,420	11,38,173
4	Shambhalpur	1,39,037	6,77,337	10,710	—	63,814	74,524	7,51,861
5	Parlakhemundi	2,543	2,09,128	—	23,380	6,587	29,967	2,39,095
6	Balasore	3,775	3,46,757	7,463	—	5,957	13,420	3,60,177
7	Baripada	6,603	2,65,915	10,065	—	976	11,041	2,76,956
8	Sonepur	—	49,010	—	—	5,264	5,264	54,274
9	Deogarh	2,157	75,655	835	—	325	1,159	76,814
10	Kheonjargarh	—	51,091	781	—	15,419	16,200	67,291
11	Dhen Kanai	—	84,988	420	—	1,040	1,460	86,448
12	Bolangir	454	1,25,195	1,126	—	31,250	32,376	1,57,571
13	Sundargarh	—	56,979	—	—	602	602	57,581
14	Bargarh	1,170	1,21,679	—	—	18,180	18,180	1,39,859
15	Jepore	3,478	1,92,350	5,597	—	8,313	13,910	2,06,260
16	Bhawanipatna	12,458	1,02,940	6,800	—	9,659	16,458	1,19,398
17	Jaipur	60,105	1,53,262	1,000	—	25,076	26,076	1,79,338
18	Kendrapara	3,655	1,12,136	3,403	—	7,465	10,868	1,23,004

Appendix XVII—Concld

1	2	3	4	5	6	7	8	9	10
73	Darabkot	6,960	13,609	18,375	3,935	810	7,450	—	51,139
74	Lachhith Chauran	9,121	20,310	16,831	6,789	4,396	—	—	57,147
75	Rithon	3,751	2,710	10,511	960	60	1,200	—	19,222
76	Tipa	7,585	14,436	42,565	6,863	9,615	11,446	—	92,510
77	Pelhowa	6,070	105,000	12,300	500	300	—	—	29,670
78	Palampur	8,900	14,590	18,197	5,105	1,785	2,800	—	51,377
79	Garshankar	6,528	11,112	12,629	2,200	5,066	1,000	—	38,535
80	Bawal	5,054	6,460	7,980	2,200	—	7,200	—	28,894
81	Ierozepur-Jharka	8,752	12,734	29,642	2,312	8,954	3,000	—	65,394
82	Karnali	13,800	21,495	27,808	7,186	6,015	800	—	77,104
83	Sunardi	8,910	24,636	19,735	4,890	13,000	4,650	—	75,821
84	Bhawampur	2,681	1,965	7,044	3,000	220	700	—	18,610
85	Dera Babt Narak	3,956	11,355	6,550	5,024	1,100	1,320	—	29,305
86	Tarukh Nigar	4,042	8,292	9,789	1,360	1,090	—	—	24,573
87	Takwandi Bhan	6,278	18,529	15,544	3,000	1,000	—	—	51,071
88	Tunkirwadi	7,643	16,041	11,060	5,760	4,896	5,470	—	50,870
89	Karnali	4,964	11,484	9,268	3,947	5,600	19,165	—	54,428
90	Gurharsahi	16,157	30,511	36,564	15,235	20,420	5,130	—	1,24,017
91	Anandpur	4,764	7,987	7,092	2,000	2,725	1,120	—	25,690
92	Ukhani Mandi	24,250	26,680	20,965	6,850	18,000	5,135	—	1,01,880
93	Nurpur	4,644	9,745	13,275	4,695	4,480	180	—	37,019
94	Garhwal	4,291	6,242	7,255	2,400	1,345	1,000	1,000	22,533
95	Jakhal	9,263	13,929	10,253	10,950	7,700	6,000	—	61,121
96	Nalgaurh	5,384	8,690	7,796	2,200	150	1,500	—	25,720
97	Singari	4,480	4,172	12,920	4,036	3,860	10,500	—	39,968
98	Dalhausie	29,726	12,346	39,591	17,984	1,000	16,904	—	1,08,551
99	Blueho Mandi	10,819	13,950	33,894	16,860	22,630	95,000	—	1,93,153

Appendix XXXII—Contd

1	2	11	12	13	14	15
73	Dharamkot	—	—	2,000	2,000	53,139
74	Fatehgarh Churian	—	—	—	—	57,447
75	Rahon	—	—	1,110	1,110	20,332
76	Tapa	—	—	1,000	1,000	93,510
77	Pehowa	—	—	—	—	29,670
78	Palampur	11,600	—	2,300	13,900	65,277
79	Gurushankar	—	—	500	500	39,035
80	Bawal	1,900	—	—	1,900	30,035
81	Ferozepur-Jhirka	—	—	8,369	8,369	73,763
82	Kangra	900	—	3,410	4,310	81,414
83	Samrala	30,300	—	179	30,479	1,06,300
84	Bhawanigarh	11,000	—	50	11,050	29,660
85	Dera Baba Nanak	1,000	4,025	—	5,025	34,330
86	Farrukh Nagar	2,000	—	700	2,700	27,273
87	Talwandi Bhai	—	—	3,929	3,929	55,000
88	Tankarwali	—	—	1,500	1,500	52,370
89	Kanina	5,318	475	400	6,193	60,621
90	Guruharsahai	1,250	—	—	1,250	1,25,267
91	Anandpur	4,200	—	300	4,500	30,190
92	Uklana Mandi	86,000	—	1,000	87,000	1,88,880
93	Nurpur	3,054	4,257	100	7,411	44,430
94	Gardiwala	200	—	1,000	1,200	23,733
95	Jakhai	75,000	—	4,000	79,000	1,40,121
96	Nalgach	—	—	—	—	25,720
97	Sangat	—	—	30	30	39,998
98	Dalhausio	7,200	13,438	1,000	21,638	1,30,189
99	Bhucho Mandi	1,29,000	—	1,000	1,30,000	3,23,153

APPENDIX XXXIII

Expenditure Pattern of Municipalities in Rajasthan During the Year 1961-62.
(Amount in Rs.)

Sl No	Name of the Municipalities	ORDINARY EXPENDITURE					
		General Administration	Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works
1	2	3	4	5	6	7	8
1	Jaipur	2,60,964	2,39,669	14,97,291	2,65,281	3,152	1,88,668
2	Ajmer	2,20,639	2,06,366	14,29,612	1,81,909	40,578	2,56,230
3	Jodhpur	1,39,826	96,848	7,70,627	41,780	9,962	30,224
4	Bikaner	33,292	—	56,489	39,363	98,740	13,765
5	Alwar	64,732	75,893	3,85,716	50,588	16,154	18,209
6	Ganganagar	47,351	63,600	3,58,743	44,360	63,482	25,936
7	Beawar	1,03,900	7,18,961	4,53,232	57,544	6,420	27,088
8	Sikar	26,552	14,924	91,247	29,207	36	14,809
9	Bharatpur	57,869	21,820	1,20,511	7,063	1,960	4,253
10	Bhilwara	34,894	37,756	1,54,312	33,991	24,779	15,791
11	Tohik	30,866	40,913	54,365	27,535	3,449	3,609
12	Churu	2,14,661	8,121	53,102	9,347	33,091	873
13	Pali	24,300	21,554	1,05,403	23,262	3,427	3,936
14	Sardarshahar	11,699	7,193	68,715	5,304	21,148	4,615
15	Sujargarh	16,250	10,234	60,673	18,273	39,870	639
16	Barmar	19,781	12,018	75,695	86,685	957	2,506
17	Dholpur	18,399	30,094	57,710	10,880	—	2,554
18	Fatehpur	11,031	4,232	33,808	5,703	—	—
19	Ratangarh	21,422	3,881	5,677	8,608	5,394	2,631
20	Bundi	28,877	31,446	1,00,667	15,424	42,579	14,300
21	Kishangarh	28,004	33,298	73,908	26,431	7,229	10,324
22	Jhunjhunu	9,047	5,600	28,996	4,472	286	238
23	Nawalgarh	8,567	5,915	24,906	7,241	200	24
24	Ladnu	13,767	4,602	28,767	5,043	192	58
25	Karauli	12,203	15,267	—	10,500	786	—
26	Baran	23,833	18,710	66,412	81,992	2,293	6,660
27	Gangapur	2,149	4,368	7,521	2,957	101	655
28	Sawai Madhopur	7,763	1,206	15,596	8,250	289	106
29	Hirdaun	7,537	6,312	25,749	16,337	888	172
30	Banswara	24,622	18,097	78,500	31,288	2,242	10,537
31	Lachmangarh	7,121	4,549	24,866	3,600	5,501	—
32	Rajgarh	19,903	10,317	47,838	12,458	22,533	1,165
33	Hanumangarh	23,199	25,051	64,636	18,236	3,465	5,113
34	Abu Road	21,959	24,477	61,956	11,719	25,634	4,839
35	Deeg	7,821	13,448	32,108	3,200	240	—
36	Makrana	12,958	11,180	2,28,818	18,042	1,100	4,396
37	Chittorgarh	16,868	11,344	45,244	12,028	597	2,362
38	Sojat	5,898	1,932	15,308	8,258	—	—
39	Dungargarh	21,762	7,100	32,114	7,932	581	1,616
40	Chomu	6,061	6,183	13,283	3,261	6,182	—
41	Phalodi	6,977	8,033	34,224	12,230	1,307	—
42	Kuchaman	13,955	4,472	17,178	10,286	—	—
43	Bar	9,118	8,170	14,570	2,622	1,492	94
44	Jhalawar	11,670	6,062	29,585	5,703	—	579
45	Dausa	5,077	1,354	6,986	3,923	282	1,655
46	Pratapgarh	14,207	8,459	48,984	13,377	3,755	6,389
47	Sikar	11,335	5,076	49,779	4,952	216	422
48	Sambhar	13,237	6,372	37,857	13,673	600	2,284
49	Panna	9,181	3,320	20,181	4,705	300	7
50	Nabha	18,729	12,325	37,197	3,117	268	1,186
51	Nabha	14,641	12,271	46,514	22,303	4,900	1,949

Appendix XXXIII—Contd

Sl No	Name of the Municipalities	ORDINARY EXPENDITURE		EXTRA-ORDINARY EXPENDITURE			Total Expenditure
		Miscellaneous	Total Ordinary Expenditure	Capital Expenditure	Other Extra-Ordinary Expenditure	Repay of Loan	
1	2	9	10	11	12	13	14
1	Jaipur	1,12,710	25,67,765	14,45,787	8,11,420	14,527	48,39,499
2	Ajmer	6,39,933	29,70,267	5,52,789	2,92,612	61,093	38,76,761
3	Jodhpur	32,858	11,22,825	1,65,829	9,050	—	12,97,004
4	Bikaner	10,325	2,51,974	94,627	2,882	11,128	2,66,611
5	Alwar	32,749	5,44,041	3,65,939	48,324	45,409	11,03,513
6	Gangwanagar	1,44,763	7,48,236	4,11,112	65,411	5,0000	12,74,759
7	Baawar	1,00,253	5,20,325	24,733	91,459	47,076	10,43,787
8	Silar	7,419	2,84,284	71,642	1,364	1,250	2,58,540
9	Bharatpur	81,42	2,21,718	2,21,018	1,14,065	—	5,37,522
10	Bhilwara	14,526	3,16,139	4,1,6790	45,374	—	7,78,003
11	Tonk	8,082	1,68,819	26,426	36,270	1,200	2,32,815
12	Churu	3,600	1,29,595	—	25,399	—	1,54,994
13	Pali	5,877	1,87,753	53,693	19,226	2,558	2,63,230
14	Sardarsahar	512	1,19,287	13,208	—	—	1,32,295
15	Sujargarh	6,084	1,52,023	23,594	3,092	1,250	1,79,959
16	Barmer	4,349	2,02,992	28,069	7,541	—	2,34,601
17	Dholpur	10,631	1,30,277	32,954	11,43	—	1,64,374
18	Fatehpur	1,415	56,190	—	—	—	66,100
19	Ratangarh	2,907	1,01,616	42,405	700	—	1,44,721
20	Bundi	13,181	2,46,474	31,410	217	1,125	2,79,226
21	Kushangarh	13,627	1,81,821	85,146	42,533	1,250	3,20,750
22	Jhunjhunu	3,040	51,679	24,647	696	—	77,022
23	Nawalgarh	1,549	48,402	48,569	—	—	96,971
24	Ladnu	1,720	54,141	22,092	3,343	817	81,294
25	Karauli	15,429	54,185	9,836	—	—	64,021
26	Baran	5,039	2,04,939	16,962	—	—	2,21,901
27	Gangapur	2,124	19,875	1,289	—	—	21,164
28	Sawai Madhopur	3,514	36,814	27,925	10,768	—	75,507
29	Hundaun	5,403	62,398	29,150	—	—	91,548
30	Banswara	12,258	1,77,566	1,14,858	19,838	1,500	3,13,762
31	Lachmangarh	1,202	3,964	194	—	—	50,997
32	Rajgarh	4,847	1,12,561	36,004	—	—	1,54,565
33	Hanumangarh	11,541	15,141	1,51,261	3,812	—	2,35,365
34	Abu Road	6,594	1,57,178	65,912	84,126	—	3,063,16
35	Deeg	10,569	67,386	—	—	—	67,386
36	Makrana	3,360	73,854	23,110	600	2,500	87,770
37	Chittorgarh	2,272	90,715	49,099	1,090	—	1,31,904
38	Sojat	7,979	39,375	13,523	2,975	—	55,873
39	Dungargarh	2,549	73,654	56,110	974	—	1,30,738
40	Chomu	2,397	35,367	8,633	—	—	44,000
41	Phalodi	3,847	66,618	35,293	484	—	1,02,395
42	Kuchaman	4,018	49,904	25,526	7,707	—	83,134
43	Bar	1,819	37,885	13,804	6,369	—	58,058
44	Jhalawar	1,337	54,936	17,422	4,375	—	76,733
45	Dausa	1,957	21,249	42,620	—	—	63,869
46	Pratapgarh	4,759	99,930	45,792	2,219	—	1,47,941
47	Sirohi	2,122	73,992	287	3,314	1,500	1,08,921
48	Sambhar	5,704	79,727	—	16,686	—	96,413
49	Ramgarh	800	38,494	4,843	127	—	43,464
50	Nathdwara	1,851	74,693	4,055	3,525	—	82,273
51	Nohar	3,686	1,96,264	70,449	—	—	1,76,713

Appendix XXXIII—Contd

1	2	3	4	5	6	7	8
52.	Lakheri	5,692	1,721	10,500	1,483	156	292
53	Deedwana	10,828	7,148	21,129	3,471	100	—
54	Merta	12,768	14,278	48,296	40,938	877	1,461
55	Chirawa	8,653	5,872	11,329	2,255	—	—
56	Jalora	18,999	12,999	36,217	7,480	2,416	6,857
57	Dungarpur	16,240	8,481	58,321	16,166	2,872	1,597
58	Kekri	24,573	25,892	69,955	17,873	6,083	9,203
59	Bayana	7,095	4,942	16,619	8,469	340	5
60	Shahpura	1,225	5,211	18,059	3,588	1,605	3,142
61	Kaman	11,396	4,632	21,207	8,266	3,352	1,000
62	Balotra	17,585	9,356	37,007	64,164	1,418	1,518
63	Rajgarh	9,492	12,447	27,566	14,286	—	1,665
64	Khandela	4,169	2,162	12,288	2,898	100	—
65	Nimbahera	12,820	16,229	30,052	10,177	1,568	5,677
66	Pilani	8,959	8,575	17,159	—	—	—
67	Sri Madhopur	11,121	—	425	403	50	592
68	Karanpur	22,882	22,758	35,983	17,113	519	6,506
69	Kotpuli	5,650	5,009	13,524	3,651	150	143
70	Rajsamand	10,554	9,138	17,097	6,061	573	585
71	Rajaldesar	6,106	2,693	18,935	2,585	6,914	2,882
72	Gangashahar	11,271	3,656	11,348	1,120	319	8,556
73	Bandikui	8,252	2,255	12,867	19,678	1,334	—
74	Malpura	6,161	4,005	11,367	6,026	421	413
75	Taranagar	7,938	3,023	11,784	5,646	306	—
76	Nemka Thana	4,706	4,184	8,013	2,448	—	413
77	Bhadra	12,766	11,305	41,312	14,735	7,626	703
78	Rajakhera	4,388	1,926	4,754	2,916	—	79
79	Bali	6,272	600	9,678	6,466	—	470
80	Bhulera	10,660	2,426	9,382	12,549	—	12,549
81	Pulera	3,241	3,639	7,142	3,778	100	7
82	Sheoganj	5,252	2,224	10,947	4,750	—	450
83	Udarpurwati	2,789	1,352	4,604	4,421	—	—
84	Raisinghnagar	20,644	25,273	48,372	17,549	7,042	4,084
85	Bidasar	5,732	2,352	10,204	3,142	—	—
86	Jhalrapatan	12,594	8,434	29,600	9,138	1,203	545
87	Sagvara	7,237	4,408	18,417	6,576	1,478	1,229
88	Toda Bhim	5,614	2,546	6,730	941	96	—
89	Kapasin	5,712	4,222	14,562	2,873	131	25
90	Jaisalmar	9,688	5,901	26,237	4,736	60	1,252
91	Surajgarh	11,669	6,806	28,293	37,488	492	411
92	Nawar	10,412	7,690	10,415	5,128	822	—
93	Bhindar	1,759	8,245	1,590	562	42	4
94	Chhoti Sadri	11,138	7,890	12,649	9,018	1,134	300
95	Mulandgarh	3,815	1,348	6,082	1,741	—	39
96	Sangania	14,513	21,304	33,126	23,141	5,213	1,995
97	Surajgarh	8,408	4,512	13,457	3,650	—	200
98	Nawa	5,097	3,440	10,474	3,119	80	—
99	Mount Abu	19,112	15,060	70,934	27,610	3,337	14,555
100	Chilsu	7,236	3,169	5,132	2,080	273	—
101	Khe ri	4,950	1,217	8,571	1,271	—	—
102	Dudhgarh	5,222	3,099	3,593	3,211	236	593
103	Bari Sadri	9,110	8,245	8,291	8,375	328	733
104	Gangapur	8,054	2,145	21,080	4,212	896	42
105	Nokhamandi	8,008	2,851	28,599	3,836	900	—
106	Pandhara	6,387	2,312	8,776	6,269	44	1,220
107	Chhabra	5,046	3,833	6,164	4,475	305	1,106
108	Salumber	6,497	2,317	5,738	2,839	254	243
109	Chhabra	6,741	1,385	15,299	2,875	—	179
110	Bhawar mand	25,293	9,820	17,041	7,406	467	3,023
111	Banar	3,119	1,180	3,917	541	—	—
112	Wari	3,164	1,073	7,566	2,987	—	284
113	Dethoude	4,815	2,160	8,534	2,923	—	—

Appendix XXXIII—Contd

1	2	9	10	11	12	13	14
52.	Lakheri	3,606	23,450	8,506	—	1,125	33,081
53	Deodwana	11,954	54,630	49,655	7,810	—	1,12,095
54	Merta	3,995	1,22,613	74,127	4,230	—	2,00,970
55	Chirawa	149	28,251	—	—	—	23,251
56	Jalore	8,461	93,429	1,18,353	9,495	10,405	2,31,682
57	Dungarpur	4,080	1,07,760	64,268	1,475	1,500	1,55,003
58	Kekri	18,557	1,72,135	47,505	11,798	16,225	2,47,663
59	Bavari	2,661	40,131	20,998	2,385	—	63,414
60	Shahpura	2,164	45,964	21,117	—	—	67,081
61	Kaman	1,329	51,182	26,133	19,880	—	79,300
62	Balotra	2,704	1,33,752	17,213	1,329	—	1,52,594
63	Rajgarh	2,884	69,310	15,101	49,769	—	1,29,180
64	Khandela	858	22,475	12,012	1,217	—	35,704
65	Nimbahera	1,785	77,308	26,693	9,327	—	1,13,328
66	Pilani	1,364	34,887	1,002	—	—	35,889
67	Sri Madhopur	258	12,349	8,890	—	—	21,239
68	Karanpur	2,862	99,623	63,891	14,886	—	1,78,400
69	Kotpuli	4,219	32,336	3,702	—	—	36,048
70	Rajsamand	2,378	46,396	3,597	—	—	49,983
71	Bajaldesar	2,188	43,303	19,443	1,580	1,250	65,576
72	Gangashahar	1,645	29,040	53,991	3,065	—	37,544
73	Bandikui	2,360	37,746	18,482	—	—	56,228
74	Malpura	795	29,188	24,215	7,090	—	60,493
75	Taranagar	1,022	29,717	9,655	—	—	39,372
76	Nemka Thana	2,675	22,439	8,019	144	—	30,602
77	Bhadra	5,106	93,553	37,513	1,074	—	1,32,142
78	Rajakhera	1,930	15,893	7,182	705	—	23,780
79	Bali	1,395	24,881	31,899	3,863	—	60,643
80	Bhulera	3,325	40,774	39,081	4,568	—	84,423
81	Pulera	1,675	19,582	16,173	1,806	—	37,561
82	Sheoganj	1,500	25,123	42,640	—	—	67,763
83	Udapurwati	184	13,350	2,329	—	—	15,679
84	Raisinghnagar	6,302	1,29,248	44,744	11,009	—	1,85,001
85	*Bidasar	645	22,075	365	—	—	22,440
86	Jhalrapatan	10,351	71,865	3,507	4,850	—	80,222
87	Sagwara	1,956	41,301	9,018	582	1,089	51,990
88	Toda Bhim	1,607	17,534	5,495	650	—	23,679
89	Kapasin	1,647	29,389	2,025	—	—	31,414
90	Jaisalmar	2,180	50,044	66,888	472	—	1,17,414
91	Suratgarh	1,252	90,115	14,396	2,170	—	1,06,681
92	Niwar	2,856	37,323	33,678	8,601	1,270	80,872
93	Bhindar	46	4,003	325	1,185	—	55,513
94	Chhoti Sadri	2,390	44,449	14,497	4,574	—	58,856
95	Mukandgarh	1,205	14,230	10,192	2,309	—	26,731
96	Sangaria	5,010	1,05,302	82,220	2,549	—	1,90,071
97	Surajgarh	1,400	31,627	11,400	—	—	43,027
98	Nawa	2,018	24,228	12,708	3,761	—	40,697
99	Mount Abu	18,456	1,69,064	91,382	1,98,696	—	2,90,215
100	Chksu	4,130	22,020	16,820	16,899	—	38,919
101	Khetri	71	16,080	1,626	376	—	18,082
102	Deogarh	3,825	19,691	9,182	6,030	—	34,846
103	Bari Sadri	3,659	38,741	37,990	33,788	—	1,10,519
104	Gangapur	959	37,388	18,547	—	—	55,935
105	Nokhamandi	1,135	45,329	2,136	4,967	—	52,432
106	Pindwara	1,267	26,275	12,897	14,413	—	53,585
107	Chhabra	662	22,091	14,329	2,895	—	39,315
108	Salumber	713	18,601	36,492	5,928	—	61,021
109	Chhapar	328	26,807	—	175	—	26,982
110	Bhawanimandi	9,410	62,460	58,462	—	—	1,20,922
111	Bagar	1,311	10,068	2,951	525	—	13,544
112	Weir	11,550	16,624	6,811	—	—	23,435
113	Deshnoko	726	19,158	6,095	—	—	25,253

Appendix XXXIII—Contd

1	2	3	4	5	6	7	8
114	Amber	5,400	1,983	5,245	730	60	879
115	Nainwa	6,060	1,935	12,017	15,858	157	4,708
116	Ramganjmandi	11,448	7,981	19,519	14,485	1,052	3,198
117	Pushkar	21,182	16,410	26,408	10,164	707	747
118	Senel	8,182	4,382	7,511	2,949	513	227
119	Sarwar	6,369	5,505	11,897	9,388	539	4,569
120	Nabhaj	3,576	4,272	10,896	11,271	—	1,277
121	Uniaraj	4,323	1,317	4,009	1,809	43	492
122	Bhinasar	4,173	835	5,116	2,102	—	290
123	Pok Eran	7,462	2,991	12,569	4,888	1,111	681
124	Deoli	11,396	—	12,570	6,722	350	20
125	Kushalagarh	8,146	3,939	19,560	5,184	939	2,383
126	Parbatsar	4,182	—	5,942	8,201	207	—
127	Gajsinghpura	12,613	14,256	81,685	17,276	1,764	2,813
128	Keshoraipatan	4,970	2,694	6,342	2,605	620	—
129	Jobner	2,111	1,419	2,169	329	—	—
130	Ratannagar	2,671	—	3,319	1,147	31	65
131	Vidyavihar	947	—	—	—	—	—
132	Kherli	11,519	6,658	13,817	8,201	75	2,375
133	Indergarh	7,306	640	2,375	461	—	—
134	Anupgarh	5,191	2,428	9,978	3,555	273	—

Appendix XXXIII—Contd

1	2	9	10	11	12	13	14
114	Amber	964	15,261	59,681	—	—	21,229
115	Nainwa	2,147	42,882	—	21,634	—	64,516
116	Ramgajmandi	3,480	61,163	51,876	13,220	3,250	1,29,509
117	Pushkar	4,744	80,364	56,860	5,64,925	—	67,776
118	Senel	977	24,741	3,256	5,595	—	33,592
119	Sarwar	3,469	37,633	5,298	146	1,125	45,202
120	Nabhui	5,782	35,797	23,450	2,640	—	61,887
121	Unara	547	12,540	2,854	148	—	15,542
122	Bhimasar	—	12,516	830	—	—	13,346
123	Pol Erni	1,985	31,687	2,812	780	—	35,279
124	Deoli	1,731	32,789	98	19,500	2,500	54,887
125	Kushalagarh	4,015	44,166	17,743	30,661	876	93,446
126	Pirbatsar	703	19,235	50	—	—	19,285
127	Gajsinghpura	4,015	74,422	14,615	5,780	—	94,817
128	Keshoraipatan	2,585	19,816	13,950	13,006	—	46,772
129	Jobner	523	6,550	3,748	1,262	—	11,560
130	Ratannagar	4	7,237	315	—	—	7,552
131	Vidvavihar	—	947	—	—	—	947
132	Kherli	2,979	45,624	98,659	43,315	—	1,87,598
133	Indergarh	2,066	7,866	5,929	—	—	13,777
134	Anupgarh	1,359	22,774	8,256	1,974	—	33,004

(Amounts in Rs.)

Sl. No.	Name of the Municipality	ORDINARY EXPENDITURE								Total Ordinary Expenditure
		General Administration & Collection of Revenue	Public Safety	Public Health	Education	Public Works	Miscellaneous			
1	2	3	4	5	6	7	8	9		
1	Dehra Dun	2,90,271	81,339	8,18,129	3,07,020	43,768	1,66,906	17,07,431		
2	Saharanpur	2,08,520	2,13,153	7,21,247	3,67,029	28,577	1,27,776	16,66,302		
3	Meerut	1,31,137	1,06,172	10,60,104	6,19,984	17,70,458	8,68,836	47,56,691		
4	Bareilly	1,20,995	1,32,051	7,57,238	8,87,776	32,035	3,02,961	27,33,056		
5	Moradabad	2,16,360	1,65,910	7,56,087	4,28,446	24,163	2,66,093	16,70,089		
6	Rampur	2,26,521	1,60,623	5,28,951	46,807	26,364	93,715	10,82,981		
7	Shahjahanpur	1,96,096	91,781	3,51,411	2,51,682	15,444	50,649	9,60,063		
8	Jhansi	2,23,160	89,789	6,27,430	3,10,168	10,555	2,74,721	15,35,823		
9	Gorakhpur	1,94,055	1,14,465	7,74,503	2,91,814	29,815	54,857	14,59,507		
10	Mirzapur	1,16,963	46,248	4,64,881	2,95,624	7,736	26,147	9,57,599		
11	Hardwar	1,87,242	4,59,977	5,69,337	4,78,411	11,986	10,54,202	27,61,155		
12	Muzaffarnagar	1,53,063	68,400	3,44,655	2,35,674	5,00,756	49,824	13,52,372		
13	Jaipur	1,08,847	32,464	1,97,003	99,548	6,107	1,21,607	5,65,576		
14	Ghaziabad	1,78,836	54,167	2,41,130	2,09,547	9,914	78,084	7,71,678		
15	Fazalabad	1,35,468	80,954	5,30,356	2,23,221	23,708	81,022	10,74,729		
16	Bharuch	71,723	44,889	7,58,881	1,18,338	9,428	33,438	5,36,697		
17	Indran	64,034	52,027	1,69,410	1,68,325	5,098	71,061	5,29,955		
18	Anroha	83,439	32,214	1,00,587	1,73,921	2,414	4,21,782	4,14,357		
19	Sambhal	82,961	27,658	1,56,370	1,29,827	26,742	24,011	4,27,569		
20	Pilibhit	1,32,432	49,613	5,94,731	4,73,019	1,613	1,03,527	10,54,935		
21	Mathura	1,29,766	72,677	3,78,304	1,27,127	18,454	52,985	7,79,313		
22	Sitapur	21,437	7,720	18,509	32,517	1,118	3,465	84,766		
23	Deoband	52,245	22,761	83,466	40,758	2,795	19,922	2,21,947		
24	Kanauj	41,477	14,626	63,956	39,902	2,081	13,664	1,75,706		
25	Roorkee	1,02,525	31,606	1,58,776	62,928	6,99,928	3,32,045	7,57,129		
26	Rudrauli	64,165	10,801	1,15,134	61,813	3,729	7,901	2,63,543		
27	Shamli	1,19,841	5,973	81,213	93,597	29,912	12,823	3,43,359		
28	Haridwar	47,390	40,888	1,07,501	64,028	3,074	16,250	2,79,131		
29	Kairana	42,274	9,901	47,651	44,757	—	11,860	1,56,443		
30	Ghaziपुर	47,987	29,894	1,75,768	79,164	3,800	14,915	3,51,528		
31	Baraut	90,694	19,726	78,430	73,361	29,021	18,939	2,84,042		
32	Koneh	21,501	8,382	42,029	70,724	1,031	7,799	1,51,466		
33	Mewana	94,651	18,751	75,124	15,210	13,356	21,996	2,29,088		

(Amount in Rs.)

Sl No	Name of the Municipalities	EXTRA ORDINARY EXPENDITURE				Total Expenditure
		Repayment of Loans	Capital Expenditure	Other Expenditure		
1	2	10	11	12	13	
1	Dehra Dun	1,19,894	3,55,002	3,55,267	25,37,696	
2	Saharanpur	2,15,418	3,63,810	15,413	22,60,943	
3	Meerut	—	5,05,245	6,849	52,68,785	
4	Bareilly	2,16,316	6,60,376	39,681	3,49,429	
5	Moradabad	20,000	1,87,942	8,95,266	27,60,297	
6	Rampur	2,23,726	2,85,385	63,551	16,56,643	
7	Shahjahanpur	—	84,475	9,018	10,53,556	
8	Jhansi	5,728	1,77,946	3,172	17,22,669	
9	Gorakhpur	1,78,646	9,77,265	5,515	26,20,935	
10	Mirzapur	34,745	1,95,432	12,550	12,00,326	
11	Hardwar	67,576	1,45,119	12,870	29,86,720	
12	Muzzaffarnagar	19,536	89,931	12,45,772	27,07,611	
13	Hapur	—	3,93,330	79,809	10,38,715	
14	Ghaziabad	14,709	3,04,716	44,42,374	55,33,477	
15	Faizabad	—	1,69,107	1,585	12,45,421	
16	Bahraich	—	95,664	—	6,32,361	
17	Budaun	—	69,214	—	5,99,169	
18	Amroha	28,332	24,490	3,03,900	7,71,079	
19	Sambhal	15,059	55,105	—	4,97,731	
20	Pilibhit	76,627	1,26,650	2,14,140	14,72,358	
21	Hathras	42,931	1,58,500	12,15,875	21,96,619	
22	Sitapur	—	21,483	15,420	1,21,669	
23	Deoband	2,849	48,564	1,966	2,75,326	
24	Kanauj	—	14,362	—	1,90,068	
25	Roorkee	—	1,79,464	—	1,002,831	
26	Rai-Bareilly	—	56,157	50,333	370,033	
27	Shamli	—	1,30,221	5,65,125	10,38,705	
28	Hardoi	—	95,968	24,972	4,00,071	
29	Kairana	—	39,923	—	1,96,366	
30	Ghaziipur	—	63,394	806	4,15,718	
31	Baraut	7,211	86,259	3,36,062	7,13,574	
32	Konch	1,940	30,578	257	4,59,421	
33	Mewana	5,666	46,383	—	2,81,137	

	1	2	3	4	5	6	7	8	9
14	Pradehi	36,210	15,476	59,846	14,160	—	3,190	3,160	1,29,152
15	Bulandshahar	1,93,877	41,721	94,481	98,293	—	17,839	17,839	4,49,404
16	Mathur	58,534	33,048	1,26,095	70,157	2,098	27,623	27,623	3,17,555
17	Meerut	97,481	26,585	1,83,957	1,21,614	2,41,024	14,671	14,671	6,48,332
18	Kasganj	58,575	13,936	1,21,261	1,01,221	7,426	24,281	24,281	5,65,231
19	Sikandra Rao	11,46,678	24,686	85,655	59,839	24,164	20,965	20,965	13,62,287
20	Banda	42,289	98,280	1,35,334	79,098	4,440	12,520	12,520	2,83,509
21	Farrukh	35,515	19,285	94,442	85,699	1,655	12,462	12,462	2,49,085
22	Unnao	4,64,909	22,483	1,35,847	61,124	4,412	1,72,455	1,72,455	8,61,230
23	Gonda	59,242	33,521	99,855	71,603	7,767	5,93,708	5,93,708	8,65,696
24	Oran	13,934	12,074	91,867	47,789	2,202	1,18,826	1,18,826	1,79,692
25	Bithur	34,004	5,999	56,123	78,655	7,655	85,083	85,083	2,67,498
26	Sikandrabad	3,64,893	18,894	62,727	74,455	1,960	17,743	17,743	5,38,672
27	Sultampur	23,784	14,354	67,093	43,376	3,986	54,492	54,492	2,07,085
28	Bela Pratapgarh	93,203	24,740	90,004	44,973	1,976	19,585	19,585	2,74,481
29	Haridwar	87,932	31,864	98,893	78,374	1,295	3,17,386	3,17,386	3,17,386
30	Bijnor	49,730	21,206	75,135	62,887	4,741	11,835	11,835	2,25,534
31	Najibabad	32,243	9,074	84,803	63,171	2,846	87,268	87,268	2,79,405
32	Nagina	29,864	11,309	68,514	1,16,215	4,523	11,312	11,312	2,51,737
33	Chandpur	47,967	14,396	62,556	73,426	4,074	13,362	13,362	2,37,361
34	Sahaswan	39,668	6,910	38,801	52,206	1,146	5,259	5,259	1,33,990
35	Chandausi	73,998	32,967	1,76,507	4,67,701	10,131	19,808	19,808	7,81,112
36	Tilhar	41,608	12,928	5,750	40,136	1,321	10,962	10,962	1,12,705
37	Vrindaban	56,570	29,419	1,40,211	1,75,135	4,605	32,616	32,616	4,38,556
38	Lakhimpur	68,379	24,591	95,246	50,648	3,306	88,794	88,794	3,30,964
39	Rishikesh	57,537	1,38,884	1,18,535	20,168	809	11,050	11,050	3,37,003
40	Nainital	91,831	4,18,016	4,30,971	1,32,331	51,769	93,079	93,079	12,18,097
41	Gangoli	25,394	8,826	16,701	9,965	544	1,06,420	1,06,420	1,06,420
42	Kosikalan	32,007	16,865	1,05,842	1,78,866	5,044	3,61,274	3,61,274	3,61,274
43	Nangaloro	28,821	4,263	26,776	6,645	6,257	12,148	12,148	84,910
44	Auraiya	39,353	12,302	54,234	67,667	4,595	31,396	31,396	2,09,547
45	Khatuli	32,670	27,83	54,284	9,285	24,928	44,897	44,897	1,68,847
46	Almora	71,005	1,76,944	2,05,010	58,354	16,366	69,772	69,772	5,97,451
47	Pilkhu	57,671	14,997	82,980	36,237	1,991	19,188	19,188	2,13,064
48	Ramnagar	29,570	58,140	97,865	15,763	8,822	24,987	24,987	2,30,147
49	Debari	52,246	16,764	51,459	6,841	63	1,45,719	1,45,719	1,45,719
50	Budiki	44,921	7,721	41,306	18,256	1,885	4,434	4,434	1,18,523
51	Anupshahr	25,496	15,580	36,120	7,137	1,007	16,907	16,907	1,02,247
52	Mughalsarai	11,806	65,84	71,468	1,07,168	4,107	2,02,832	2,02,832	2,02,832
53	Jahangirnabad	20,873	16,198	9,738	11,893	660	4,789	4,789	64,151
54	Atrauli	31,485	10,550	22,102	54,876	1,983	17,607	17,607	1,37,603
55	Aoula	29,721	6,838	20,465	31,406	—	23,883	23,883	1,12,313

Appendix XXIV—Contd

1	2	10	11	12	13
34	Bhadoli	—	—	20,500	1,49,652
35	Bulandshahr	37,415	1,19,337	1,490	6,07,646
36	Manipur	61,412	74,774	1,30,910	5,81,651
37	Khurja	—	74,893	17	7,21,212
38	Kasganj	4,731	1,50,536	3,269	6,73,767
39	Sikandra Rao	—	22,833	—	13,85,120
40	Banda	—	4,68,291	13,769	7,65,572
41	Tanda	3,762	57,976	—	3,10,796
42	Unnao	71,891	1,38,099	9,320	10,80,540
43	Gonda	—	37,227	1,231	9,04,157
44	Orai	11,957	11,988	—	2,03,637
45	Bahampur	94	4,66,134	5,130	7,38,856
46	Sikandrabad	—	2,03,871	690	7,43,233
47	Sultanpur	—	95,081	—	3,02,166
48	Bela-Pratapgarh	48,302	31,672	2,855	3,57,307
49	Bara Baulic	—	1,58,176	2,18,479	6,94,041
50	Bunore	—	13,866	423	2,39,843
51	Majibabad	57,189	32,928	3,438	3,72,960
52	Naginerea	2,248	1,410	14,611	2,70,006
53	Chandpur	7,989	36,511	45,294	3,21,155
54	Sahaswan	—	1,151	—	1,35,141
55	Chandausi	17,510	29,833	1,770	83,00,225
56	Tilhar	—	5,801	450	1,18,956
57	Virandaban	53,593	6,806	17,277	5,16,232
58	Lakhimpur	5,48,926	79,274	—	8,70,370
59	Rushikesh	—	58,163	89,117	4,84,283
60	Nainital	32,192	2,58,577	4,156	1,52,7707
61	Gangoli	—	19,175	—	1,25,595
62	Kosikalan	—	29,325	50,094	4,41,493
63	Mangalore	—	24,424	1,854	1,11,188
64	Auraiya	3,504	67,831	51,630	3,32,512
65	Khatauli	—	49,564	24,044	2,42,455
66	Almora	—	82,338	17,956	6,97,745
67	Pikhua	—	20,630	24,5028	4,78,722
68	Ramnagar	2,52,86	71,053	890	3,27,376
69	Debai	—	8,479	—	1,54,198
70	Budiki	—	45,9328	—	5,77,851
71	Anupshahr	—	4,471	15,311	1,22,029
72	Mugulsarai	11,157	35,706	—	2,49,695
73	Jhangrabad	—	67,136	—	1,31,287
74	Atrauli	—	22,061	—	1,80,106
75	Aoula	—	3,231	19,442	1,15,544

Appendix XXXIV—Contd.

1	2	3	4	5	6	7	8	9
76	Sandrabid	64,847	20,302	98,720	75,698	1,832	71,562	3,32,961
77	Baher	27,801	15,527	19,085	—	200	10,851	73,464
78	Ganj Dundwari	30,157	16,230	33,350	8,018	—	16,167	1,03,922
79	Laridpur	19,931	9,656	16,848	—	—	2,239	48,674
80	Gola	31,132	12,713	90,779	7,142	1,317	37,562	1,83,845
81	Ujhini	3,57,951	29,155	52,493	1,55,589	2,174	29,518	6,26,900
82	Lunsimpur	14,734	13,392	34,659	31,272	3,452	7,871	1,35,383
83	Bisidpur	33,005	17,703	44,235	1,54,145	2,904	8,910	2,60,932
84	Dhampur	1,31,914	14,021	58,613	45,114	1,849	14,486	2,66,030
85	Jilain	1,15,65	11,366	25,394	29,397	535	9,603	87,860
86	Saru	47,233	21,528	46,561	77,183	1,874	22,204	2,16,583
87	Mussoorio	1,54,882	58,226	6,12,009	91,284	27,90,056	39,334	38,61,865
88	Nawabganj	14,056	8,206	27,218	8,228	—	6,025	63,733
89	Colonelganj	13,738	4,634	20,925	6,326	440	8,339	54,402
90	Bilsa	26,967	5,269	19,445	5,782	1,283	6,894	65,640
91	Chunar	30,260	4,206	23,161	—	—	3,093	60,720
92	Koldwari	29,313	13,524	41,513	16,707	2,428	14,899	1,18,384

Appendix No XXXIV—Contd

1	2	10	11	12	13
76	Sikandrabad	2,17,371	19,489	3,200	5,73,021
77	Baheri	16,748	80,974	5,152	1,76,338
78	Ganj Dundwan	—	30,262	—	1,34,188
79	Fardpur	—	14,809	—	63,483
80	Gola	—	13,708	—	1,97,553
81	Ujhami	1,363	24,276	1,383	6,53,922
82	Hansanpur	—	32,031	59,034	2,26,448
83	Bisalpur	—	18,943	—	2,79,875
84	Dhampur	—	20,305	1,071	2,87,406
85	Jalaun	—	13,987	—	1,01,847
86	Sarai	—	33,845	—	3,88,684
87	Mussoorie	5,492	3,61,168	1,32,764	46,33,233
88	Nawabganj	48,436	7,533	3,61,764	72,266
89	Colonelganj	1,000	11,615	—	66,017
90	Bilsi	—	20,401	2,425	88,466
91	Chunar	—	14,808	—	75,528
92	Kotdwara	55,280	93,423	2,425	2,19,512

APPENDIX XXXV

*Expenditure Pattern of Municipalities in West Bengal
During the Year 1960-61*

Sl No	Name of the Municipality	ORDINARY EXPENDITURE						
		General Administration	Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous
1	2	3	4	5	6	7	8	9
1	Howrah	4,52,573	4,88,954	45,11,325	2,46,130	3,60,123	8,01,904	8,89,354
2	South Suburban	37,604	1,22,990	4,00,270	62,247	80,421	1,50,710	36,825
3	Bhatpara	29,840	42,161	6,28,680	66,740	38,176	1,02,137	39,307
4	Kharagpur	21,766	40,930	1,47,303	10,021	—	14,823	16,932
5	Garden Reach	72,955	59,258	4,89,319	50,000	69,550	1,01,613	1,41,528
6	Kamrhati	28,797	78,790	3,93,240	54,456	19,991	85,758	17,221
7	South Dum-Dum	34,037	77,316	2,68,000	31,393	33,751	50,618	28,173
8	Burdwan	41,256	63,659	6,32,246	74,979	95,328	1,71,867	39,721
9	Barinagar	47,474	96,762	5,75,282	47,978	58,858	97,005	44,689
10	Asansol	35,474	41,612	3,75,495	25,958	79,455	1,40,968	44,987
11	Balli	48,184	64,118	4,55,957	55,629	59,965	1,87,409	58,477
12	Pimhati	33,616	59,783	1,64,015	56,401	48,708	1,09,358	27,513
13	Scrampur	—	—	—	—	—	—	—
14	Hooghly	45,084	55,690	5,14,000	35,883	32,907	31,863	18,476
15	Chinsura	19,935	35,899	4,12,747	46,695	43,661	51,751	21,173
16	Titagarh	17,813	24,577	3,61,472	18,368	34,829	22,783	14,697
17	Nabadwip	21,779	37,957	2,09,036	25,485	6,910	32,937	1,05,188
18	Krishnagar	19,940	39,338	2,40,841	22,584	24,413	39,293	1,35,035
19	Kanchrapara	16,116	14,410	1,26,903	11,815	8,414	17,352	9,159
20	Siliguri	26,977	46,780	1,83,984	28,586	8,601	2,03,945	30,244
21	Birackpur	15,161	31,268	1,63,927	30,555	9,611	1,04,864	12,310
22	Bankura	25,923	39,079	2,77,193	9,858	33,289	16,479	9,842
23	Barhampur	20,519	37,703	3,11,955	45,637	32,434	23,194	77,221
24	Midnapur	12,359	47,082	3,24,425	24,198	5,732	17,362	17,097
25	Nahati	28,501	29,471	3,29,074	33,929	30,458	38,935	19,366
26	North Barrackpur	17,022	19,868	1,33,393	20,391	—	10,129	8,426
27	Bisulint	7,730	14,108	44,541	6,313	7,073	53,170	16,561
28	Halisahar	16,168	17,960	1,19,723	8,339	9,095	17,711	28,909
29	Santipur	16,436	34,163	1,23,298	16,593	25,205	1,63,512	11,355
30	Jalpaiguri	27,616	42,263	3,00,133	32,798	29,378	1,31,020	13,110
31	Purulia	12,408	19,184	2,09,989	28,639	1,45,818	16,350	12,667
32	Englishbazar	15,213	37,601	2,41,848	21,505	19,861	69,862	21,540
33	Birsheba	11,844	21,518	1,24,727	18,038	56,083	40,574	5,500
34	Bidvabati	9,830	22,142	1,08,872	23,840	20,465	45,730	9,554
35	Chandani	9,597	15,829	1,33,171	20,630	43,992	42,464	9,923
36	Cooch-Behar	28,023	30,802	2,67,243	23,861	15,950	19,458	13,038
37	Baranagar	7,097	12,240	21,579	17,682	21,142	5,312	53,677
38	Durgaling	75,375	42,770	4,26,643	10,74,220	1,71,176	1,84,423	1,48,975
39	Budge Budge	26,684	27,398	1,83,910	30,346	90,011	42,785	13,899
40	Rubra	13,076	13,108	95,935	17,029	23,294	19,526	67,073
41	North Dum Dum	10,061	16,925	61,494	9,479	450	5,977	13,859
42	Ranchhat	8,658	14,734	18,883	91,549	2,960	19,137	59,102
43	Rhadeswan	11,717	10,412	1,13,866	13,448	25,354	35,816	14,762
44	Chakdah	4,638	11,634	7,937	8,156	3,161	40,973	14,809
45	Raigang	13,117	17,617	52,576	4,025	8,602	34,430	24,201
46	Katimg	5,657	10,994	80,889	16,138	6,949	5,354	7,315
47	Katimg	6,638	15,649	59,472	10,065	4,542	4,812	3,547
48	Katimg	9,617	15,230	1,63,800	11,929	30,246	4,432	5,777
49	Katimg	5,138	22,397	2,09,889	17,990	23,805	5,162	16,134
50	P. . .	4,446	21,118	65,092	8,559	1,228	31,593	9,461

Appendix No XXXV—Contd

EXTRA ORDINARY EXPENDITURE							
Sl No	Name of the Municipality	Total Ordinary Expenditure	Capital Expenditure	Repayment of Loan	Extra Ordinary Expenditure	Total Extra Ordinary Expenditure	Total Expenditure
1	2	10	11	12	13	14	15
1	Howrah	77,50,363	1,23,271	52,360	24,63,794	26,39,425	1,03,89,788
2	South Suburban	8,91,061	34,771	—	13,026	47,797	9,38,861
3	Bhatpara	9,47,041	3,837	1,160	43,023	48,020	9,95,065
4	Kharagpur	2,51,775	—	19,611	5,600	25,211	2,76,986
5	Garden Reach	9,84,223	1,647	—	6,92,724	9,94,371	16,78,594
6	Kamarhati	6,78,253	22,774	—	91,384	1,14,158	7,92,411
7	South Dum Dum	5,23,288	2,173	—	93,491	95,664	6,18,952
8	Burdwan	11,19,056	24,781	3,612	2,25,303	2,53,696	13,72,752
9	Baranagar	9,68,048	6,528	4,198	47,145	57,871	10,25,919
10	Asansol	7,43,949	29,589	13,983	13,013	56,585	8,00,534
11	Bally	9,29,739	—	—	23,024	23,024	9,52,763
12	Panihati	59,783	1,64,015	56,401	48,708	1,09,358	27,513
13	Scrapur	7,33,603	5,248	6,113	2,08,954	2,29,315	9,54,218
14	Hooghly Chun-surah	6,32,861	5,536	18,196	46,443	70,175	7,03,036
15	Titagarh	4,94,539	—	—	7,538	7,538	5,02,077
16	Nabadwip	4,39,292	16,800	19,187	28,908	64,895	5,04,187
17	Krishnagar	5,21,441	—	764	26,166	26,930	5,48,370
18	Kanchrapara	2,04,169	3,510	5,796	17,893	27,199	2,31,368
19	Siliguri	5,29,117	4,788	972	1,03,336	1,09,095	6,38,213
20	Barackpur	3,67,696	—	5,163	49,518	54,681	4,22,377
21	Bankura	4,11,663	2,583	16,164	23,691	42,438	4,54,601
22	Berhampur	5,48,663	—	—	19,868	19,866	5,68,529
23	Midnapur	4,48,256	—	7,332	18,057	25,389	4,73,644
24	Nauhati	5,09,734	4,396	1,378	85,184	90,958	6,00,692
25	North Barrackpur	2,09,229	727	6,416	8,205	15,348	2,24,577
26	Basirhat	1,49,896	—	—	11,930	11,930	1,61,826
27	Halisahar	2,18,405	6,527	559	66,606	73,692	2,92,097
28	Santipur	3,90,567	—	1,471	30,908	32,379	4,22,946
29	Jalpaiguri	5,76,318	—	2,968	1,65,710	1,68,742	7,45,028
30	Purulia	4,45,055	291	—	61,472	61,763	5,06,818
31	Englishbazar	4,27,430	—	4,485	32,070	36,555	4,63,985
32	Bansberia	2,78,184	97,437	—	45,259	1,42,696	4,20,880
33	Baidyabati	2,39,433	1,211	6,983	15,458	23,652	2,63,085
34	Champdani	2,75,606	—	3,713	6,54,338	6,58,051	9,33,657
35	Cooch-Behar	3,98,375	—	748	5,323	6,080	4,04,455
36	Baraigon	1,38,729	—	5,471	1,853	7,324	1,46,053
37	Darjeeling	21,23,582	9,509	1,07,065	29,321	1,45,895	22,69,477
38	Budge-Budge	4,15,032	2,033	—	57,507	59,540	4,74,572
39	Rishra	2,49,041	37,889	—	18,567	56,456	3,05,197
40	North Dum-Dum	1,08,245	—	—	10,093	10,093	1,18,338
41	Ranaghat	2,15,053	—	5,378	40,622	46,000	2,61,053
42	Bhadreswan	2,25,375	987	—	8,079	9,966	2,34,441
43	Chakdah	91,308	5,324	—	15,766	21,090	1,12,398
44	Raiganj	1,54,568	9	—	5,699	5,708	1,60,276
45	Kotrung	1,23,286	—	238	1,825	2,063	1,25,349
46	Vishnupur	1,04,725	379	340	5,260	5,979	1,10,604
47	Raniganj	2,40,941	1,607	—	4,54,085	4,55,692	26,96,633
48	Konnagar	3,03,515	—	—	23,106	23,106	3,26,621
49	Barasat	1,41,797	—	—	—	—	1,41,797

Appendix XXXV—Contd

1	2	3	4	5	6	7	8	9
50	Garulia	10,663	15,192	89,263	8,457	7,745	37,096	51,677
51	Alipur Duar	9,442	9,033	16,125	4,228	—	3,546	1,985
52	Khardah	9,190	14,649	37,341	15,733	17,880	17,486	37,777
53	Balurghat	12,787	21,419	67,810	10,655	6,708	11,855	7,892
54	Kalunpong	19,171	16,627	1,05,719	29,534	10,805	92,216	8,579
55	Rajpur	4,395	14,499	28,674	10,290	4,352	24,997	—
56	Jangipur	5,104	40,716	37,233	8,500	5,534	36,005	2,671
57	Jangaj Azumraj	5,170	17,694	78,369	10,007	1,275	25,985	20,784
58	Baduria	1,799	3,253	6,739	2,287	600	132	9,545
59	Bolpur	6,324	11,596	99,670	19,280	94,456	8,326	25,730
60	Suri	8,567	18,004	1,41,841	10,330	16,041	29,063	11,512
61	Kalna	4,499	10,583	98,871	20,477	11,604	9,187	9,438
62	Contai	6,986	2,628	29,389	3,408	—	1,942	5,687
63	Uttarpara	12,466	14,060	1,24,510	11,986	8,796	28,735	10,396
64	Ghatal	3,543	4,640	15,015	4,302	7,106	8,134	26,873
65	Katwa	6,065	10,979	86,139	11,183	14,850	4,672	6,576
66	Dum Dum	17,240	12,953	1,97,412	15,821	15,636	53,762	7,899
67	Rampurhat	4,520	6,192	33,156	9,363	4,835	16,056	49,237
68	Kandi	2,950	6,486	28,869	10,269	1,758	9,985	3,002
69	Tamluk	4,595	10,261	51,260	10,739	5,116	13,364	4,441
70	Taki	3,093	4,892	4,903	2,303	1,200	8,496	9,137
71	Dhulia	1,188	2,896	5,399	1,419	1,566	1,510	10,062
72	Murshidabad	5,086	10,490	72,623	7,341	1,134	6,405	2,742
73	Arambagh	4,595	5,310	13,438	6,187	333	5,046	24,060
74	Sonamukhu	3,970	5,403	6,314	3,901	478	431	1,224
75	Jaynagar Majilpur	2,965	8,579	38,391	1,261	4,716	4,580	2,046
76	Barranpur	2,162	4,825	25,820	3,629	1,700	8,658	8,827
77	Gobardanga	2,076	3,577	3,770	4,616	4,437	708	10,292
78	Kurseong	12,832	11,229	80,237	16,024	19,775	9,501	35,588
79	Raghunatpur	2,393	1,934	11,236	1,489	11,033	2	1,325
80	Dainhat	748	1,141	5,573	3,496	14,832	248	722
81	Jhalda	3,279	5,601	21,164	1,187	21,890	5,899	10,787
82	Birnagar	4,472	6,704	32,261	1,660	1,075	6,982	1,437
83	Ramjibanpur	1,591	1,686	2,689	141	1,562	3,111	4,612
84	Chandrakona	3,176	4,205	5,085	349	5,040	1,280	1,175
85	Kharar	1,281	1,156	3,679	728	1,649	721	7,742
86	Khurpai	1,134	1,985	4,290	888	972	3,805	2,845
87	Old Malda	2,197	1,542	5,150	3,054	2,400	3,508	7,274

Appendix XXXV—Contd

1	2	10	11	12	13	14	15
50	Garulia	1,74,093	10,000	—	9,767	19,767	1,93,860
51	Alipur Duar	44,359	—	—	1,175	1,175	45,532
52	Khardah	1,50,056	17,953	2,534	5,343	25,830	1,75,886
53	Balurghat	1,29,126	9,669	6,164	6,822	22,655	1,61,781
54	Kalimpong	2,73,651	4,824	—	62,664	67,488	3,41,139
55	Rajpur	87,207	5,859	—	7,165	13,024	1,00,231
56	Jangipur	1,35,763	1,545	—	1,044	2,589	1,38,352
57	Jaiganj Azimganj	1,59,284	—	—	8,213	8,213	1,67,497
58	Baduria	24,355	—	—	5,184	5,184	29,539
59	Bolpur	2,64,382	—	—	12,990	12,990	2,77,372
60	Suri	2,35,358	893	2,806	46,574	50,273	2,85,631
61	Kalna	1,64,650	2,138	—	37,031	39,160	2,03,819
62	Contai	50,040	—	5,862	1,270	7,132	57,172
63	Uttarpara	1,10,949	13,256	1,474	10,096	24,826	2,35,775
64	Ghatal	69,613	562	—	7,735	8,297	77,910
65	Katwa	1,40,464	345	—	6,466	6,811	1,47,275
66	Dum-Dum	3,20,783	12,811	—	5,834	18,645	3,39,428
67	Rampurhat	1,23,359	—	—	5,390	5,390	1,28,749
68	Kandi	63,319	—	168	1,541	1,709	65,028
69	Tamluk	99,776	265	—	550	815	1,00,591
70	Taki	33,124	—	—	13,144	13,144	46,268
71	Dhulia	24,040	—	—	819	819	24,859
72	Murshidabad	1,05,821	—	3,418	12,686	16,104	1,21,925
73	Arambagh	62,969	—	—	4,522	4,522	67,491
74	Sonamukhi	31,721	—	16	11,100	11,116	32,837
75	Jaynagar Majilpur	62,538	—	—	5,500	5,500	68,038
76	Barranpur	55,121	—	—	1,985	1,985	57,106
77	Gobardanga	29,176	—	—	3,183	3,183	32,659
78	Kurseong	1,85,186	—	—	13,900	13,900	1,90,086
79	Raghunatpur	29,412	—	—	1,989	1,989	31,401
80	Damhat	25,760	—	1,115	3,370	4,485	30,245
81	Jhalda	69,807	—	—	2,800	2,800	72,607
82	Birnagar	54,591	—	—	6,005	6,005	60,596
83	Ramjibanpur	15,392	—	—	—	—	15,392
84	Chandrakona	20,310	—	122	704	826	21,136
85	Kharar	16,956	—	200	—	200	17,156
86	Khurpai	15,729	—	—	2,523	2,523	18,252
87	Old Malda	25,125	—	462	1,400	1,862	26,987

(Amount in Rs.)

538

ORDINARY INCOME

Sl. No.	Name of Notified Town Area Committees	TAX INCOME						Total Tax Income
		Property Tax	Service Taxes	Trades & Callings	Animals & Vehicles	Miscellaneous Taxes		
1	2	3	4	5	6	7	8	
1	Janglion	14,657	—	—	780	25,185	40,622	
2	Sircilla	18,444	—	—	460	28,230	47,134	
3	Bhimavaram	18,566	—	—	1,963	17,412	37,941	
4	Korattal	6,508	—	686	9,429	8,051	24,674	
5	Yellandu	11,384	1,954	—	2,544	10,097	25,979	
6	Muvvuluru	10,783	—	789	1,261	16,477	29,310	
7	Jogipet	9,299	—	—	1,075	15,416	25,790	
8	Palurthi	6,676	—	306	1,138	35,700	43,820	
9	Armoor	21,020	—	12	2,010	19,080	42,122	
10	Kamareddy	22,043	—	2,417	3,314	62,238	90,012	
11	Peddipalle	31,250	—	—	1,805	19,974	53,029	
12	Wangarathi	6,375	—	—	1,904	22,863	31,142	
13	Mahabubnagar	25,658	—	427	1,307	16,300	43,690	
14	Singareddy	5,052	—	—	617	14,000	19,669	
15	Atmakur	1,540	—	56	238	2,571	4,405	
16	Huzurabad	6,426	—	—	330	16,870	23,626	
17	Chinnor	4,810	—	614	305	8,927	14,636	
18	Devarkonda	2,966	—	—	848	10,211	14,025	
19	Nelpalle	3,359	—	—	599	7,946	11,904	
20	Manthani	7,080	—	—	973	7,120	15,173	
21	Mudhol	7,965	—	—	527	1,581	10,073	
22	Kollapur	5,847	—	—	204	8,952	15,003	
23	Alampur	2,642	—	—	56	3,749	6,447	
24	Huzurnagar	3,623	—	180	124	4,914	8,841	
25	Asifabad	8,911	—	694	579	8,749	18,933	
26	Shamsabad	812	—	573	148	684	2,217	
27	Vemalawada	16,128	—	—	139	4,284	20,551	
28	Kohir	1,943	—	145	758	7,996	10,842	
29	Banswada	7,403	—	138	370	15,338	23,249	
30	Vicarabad	11,947	—	105	1,442	14,362	27,856	

Sl No	Name of the Notified/Town Area Committees	EXTRA ORDINARY INCOME					ORDINARY INCOME						
		NON-TAX INCOME					Loans	Miscellaneous Extra-Ordinary Income	Total Extra Ordinary Income	Total Ordinary Income	Total Income		
		Fees Fine	Rents & Prices	Grants & Contributions	Miscellaneous	Total Ordinary Income							
1	2	9	10	11	12	13	14	15	16	17			
1	Jangaon	6,509	3,103	—	—	50,234	—	—	—	50,234	50,234		
2	Sircilla	1,559	5,374	1,115	—	55,182	—	—	—	55,182	55,182		
3	Bhamsa	1,184	5,890	3,500	14,989	63,504	—	—	—	63,504	63,504		
4	Korata	888	1,839	1,430	2,077	30,908	—	—	—	30,908	30,908		
5	Yellandu	3,423	39,206	4,113	905	73,626	—	—	—	73,626	73,626		
6	Mriyalguda	3,708	8,553	2,600	270	44,441	—	—	—	44,441	44,441		
7	Jogipet	—	2,910	—	239	28,939	—	—	—	28,939	28,939		
8	Zahirabad	672	3,777	—	1,959	50,228	—	—	—	50,228	50,228		
9	Armoor	1,900	2,305	—	3,555	49,882	—	—	—	49,882	49,882		
10	Kamareddy	4,289	36,432	—	5,073	1,35,806	—	—	—	1,35,806	1,35,806		
11	Peddapalle	1,645	3,431	—	2,366	60,471	—	—	—	60,471	60,471		
12	Wanaparthy	2,687	211	—	1,116	35,156	—	—	—	35,156	35,156		
13	Mahabubabad	2,195	5,406	—	862	52,153	—	—	—	52,153	52,153		
14	Sangareddy	7,076	8,960	—	516	36,221	—	—	—	36,221	36,221		
15	Atmakur	127	438	3,399	1,483	9,852	—	—	—	9,852	9,852		
16	Huzurabad	—	3,310	—	755	27,691	—	—	—	27,691	27,691		
17	Chinnoor	116	571	7,720	205	23,568	—	—	—	23,568	23,568		
18	Devarkonda	2,658	4,496	2,599	1,297	25,075	—	—	—	25,075	25,075		
19	Metpalle	192	3,625	1,803	1,285	18,809	—	—	—	18,809	18,809		
20	Manthani	1,744	2,764	5,767	262	25,710	—	—	—	25,710	25,710		
21	Mudhol	446	1,348	3,484	501	15,552	—	—	—	15,552	15,552		
22	Kollapur	309	472	5,050	360	21,194	—	—	—	21,194	21,194		
23	Alampur	624	2,915	6,707	182	16,875	—	—	—	16,875	16,875		
24	Huzurnagar	225	2,862	3,084	11,865	26,877	—	—	—	26,877	26,877		
25	Asifabad	791	5,687	3,103	117	28,559	—	—	—	28,559	28,559		
26	Shamshodabad	787	1,435	4,234	835	9,508	—	—	—	9,508	9,508		
27	Vomalawada	1,287	3,812	259	—	25,909	—	—	—	25,909	25,909		
28	Kohr	234	6,399	5,212	1,647	24,334	—	—	—	24,334	24,334		
29	Banswada	1,359	2,789	—	3,546	30,943	—	—	—	30,943	30,943		
30	Vicarabad	29,459	2,983	918	3,919	62,135	—	—	—	62,135	62,135		

Appendix XXXVI—Contd.

2	3	4	5	6	7	8	9
Ferozpur	3,646	—	43	999	7,741	12,429	1,187
Kodjagal	3,151	—	376	14,667	14,808	33,002	1,832
Rad-palle	15,346	—	—	1,291	23,627	40,264	2,275
Katakurthi	1,378	—	243	72	10,805	12,498	610
Maktal	3,603	—	—	288	21,205	25,096	543
Dornikal	7,086	—	—	288	5,652	13,026	1,314
Pakkal	9,295	—	—	325	9,855	19,475	754
Cheriyal	1,686	—	—	351	2,139	4,176	2,094
Kosiki	3,327	—	359	249	9,854	13,789	276
Madhura	9,338	—	—	168	9,503	19,009	591
Ibrahimpatnam	2,894	—	—	376	16,497	19,767	633
Dharapur	3,034	—	—	207	2,332	5,573	103
Junkunta	7,627	—	—	286	12,589	20,502	388
Gatla	5,747	—	—	231	422	6,400	247
Roth	5,742	—	142	219	3,188	9,291	916
Ramnappet	5,260	—	—	645	933	6,838	858
Sripur Town	2,147	—	—	—	1,929	4,076	40
Karapur	5,713	—	—	459	1,384	7,556	545
Gajnel	2,368	—	460	176	732	3,736	747
Mednoor	9,556	—	2,923	850	28,205	41,534	543
Parsi	3,438	—	—	210	6,827	10,475	365
Medchal	613	—	261	838	34,455	36,167	1,507

Appendix XXVI—Contd.

1	2	10	11	12	13	14	15	16	17
31	Farooqagar	1,436	—	465	15,517	—	—	—	15,517
32	Kodungal	682	—	1,031	15,517	—	—	—	15,517
33	Badepalle	5,171	3,015	1,318	51,043	—	—	—	51,043
34	Kalvakurthi	1,726	—	503	15,337	—	—	—	15,337
35	Maktal	1,705	—	6,459	11,803	—	—	—	11,803
36	Dorankal	2,945	1,000	50	18,335	—	—	—	18,335
37	Parkal	1,527	4,576	1,070	27,402	—	—	—	27,402
38	Chernyal	1,017	7,267	201	11,755	—	—	—	11,755
39	Kosigi	1,689	321	599	16,674	—	—	—	16,674
40	Madhira	2,674	3,873	315	26,462	—	—	—	26,462
41	Ibrahimpattanam	558	—	163	21,121	—	—	—	21,121
42	Dharampur	1,418	—	—	7,094	—	—	—	7,094
43	Jankunta	2,297	3,215	753	27,155	—	—	—	27,155
44	Garla	248	3,509	109	10,513	—	—	—	10,513
45	Boath	3,604	3,578	—	17,384	—	—	—	17,384
46	Raminapet	17,167	2,490	2,569	29,912	—	—	—	29,912
47	Sripur Town	424	4,910	30	9,480	—	—	—	9,480
48	Karapur	908	—	—	9,009	—	—	—	9,009
49	Gajnel	554	7,560	—	12,597	—	—	—	12,597
50	Mednoor	2,554	3,733	3,070	51,434	—	—	—	51,434
51	Parsi	—	—	945	11,785	—	—	—	11,785
52	Medchal	213	—	617	38,304	—	—	—	38,304

APPENDIX XXXVII

Income Pattern of Notified/Town Area Committees in Assam During the Year 1960-61

(Amount in Rs.)

ORDINARY INCOME								
Sl. No.	Name of the Notified/Area Committees	TAX INCOME						
		Property Tax	Service Taxes	Tax on Trades & Callings	Toll Tax	Tax on Animals & Vehicles	Other Taxes	Total Tax Income
1	2	3	4	5	6	7	8	9
1	Hailakandi	8,793	11,189	—	—	—	—	19,982
2	Bidyapara	27,394	—	—	—	—	—	27,394
3	North Guwahati	997	—	—	—	—	—	997
4	Sardiekhari	—	—	—	1,602	—	—	1,602
5	Gauripur	13,418	9,263	—	—	1,266	—	23,947
6	Kakriliur	34,179	—	—	—	670	—	34,849
7	Sripaigram	13,736	—	—	—	4	—	13,740
8	Abhayapuri	—	—	—	—	—	—	—
9	Islampur	—	1,169	—	4,992	108	—	6,269
10	Kamakhya	—	—	—	—	—	—	—
11	Rangiya	12,547	1,524	—	—	2,471	—	16,542
12	Tihu	6,816	—	—	—	—	—	6,818

Appendix XXXVII—Contd

Sl No	Name of the Notified/Town Area Committees	ORDINARY INCOME					EXTRA ORDINARY INCOME				
		Fees & Fines	Rents & Prices	Grants & Contribution	Miscellaneous	Total Ordinary Income	Loans	Extra Ordinary Grants	Miscellaneous Extra Ordinary Income	Total Income	
1	2	10	11	12	13	14	15	16	17	18	
1	Hailakandi	16,679	93	13,347	715	50,816	—	12,403	5,036	68,255	
2	Bilasipara	3,882	—	3,452	37	34,765	—	—	—	34,765	
3	North Gauhati	438	—	12,290	—	13,725	—	—	—	13,725	
4	Sathebari	623	—	5,609	31	7,865	—	—	700	8,565	
5	Gauripur	19,988	—	29,785	1,675	75,395	—	—	50	75,445	
6	Kakrajhar	6,838	—	35,221	—	76,908	—	—	—	76,908	
7	Sapatgram	4,038	—	21,932	—	39,710	—	—	4,381	44,091	
8	Abhayapuri	375	—	5,352	—	5,727	—	—	—	5,727	
9	Lakhimpur	6,285	—	12,032	75	24,661	—	—	500	25,161	
10	Kamakhya	—	—	9,678	—	19,678	—	—	—	9,678	
11	Rangiya	18,790	295	34,454	623	70,704	—	—	—	70,704	
12	Tihu	3,704	—	60,412	36	70,968	—	—	283	71,251	

APPENDIX XXXVIII

Income Pattern of Notified Town Area Committees in Bihar during the Year 1960-61

(Amount in Rs)

Sl. No.	Name of the Notified Town Area Committees	ORDINARY INCOME									
		TAX INCOME									
		Property Taxes					Tax on Animals & Vehicles	Tax on Trades & Callings	Miscellaneous Taxes	Total Tax Income	
		Property Tax	Water Tax	Lighting Tax	Latrine Tax	Total Property Taxes					
1	2	3	4	5	6	7	8	9	10	11	
1	Jamshedpur	—	—	—	—	—	83,242	—	—	83,242	
2	Dehri	92,110	—	—	—	92,110	—	135	—	92,245	
3	Begusarai	45,569	—	—	9,982	55,551	24	—	—	55,575	
4	Jugsaun	76,006	45,345	10,680	45,604	1,77,635	20,139	—	89	1,97,863	
5	Jhumri Tilaya	43,186	—	—	—	43,186	—	100	747	44,033	
6	New idah	2,480	—	—	—	2,480	—	—	—	2,480	
7	Sheikhpura	—	—	—	—	—	—	—	—	—	
8	Aurangabad	22,056	—	—	01,724	32,780	280	—	—	33,060	
9	Khagaria	10,850	—	—	—	—	1,431	—	—	12,281	
10	Sultanganj	—	—	—	—	—	2,363	—	—	2,363	
11	Mirganj	—	—	—	—	—	426	—	—	426	
12	Raxaul	9,064	—	—	4,356	13,420	—	—	—	13,420	
13	Rajgir	3,760	—	—	2,375	6,135	—	—	126	6,261	

Appendix XXXVIII—Contd

Sl No	Name of the Notified/ Town Area Committees	ORDINARY INCOME					EXTRA ORDINARY INCOME					Total Income
		NON-TEX INCOME				Total Ordinary Income	Loans	Extra- Ordinary Grants	Miscellaneous Extra- Ordinary Income			
		Fees & Fines	Rents & Prices	Grants & Contri- bution	Miscellaneous							
1	2	12	13	14	15	16	17	18	19	20		
1	Jamshedpur	59,435	3,844	2,13,194	—	3,59,715	—	—	2,850	3,62,565		
2	Dehri	25,119	—	54,493	3,770	1,75,627	42,500	—	3,392	2,21,519		
3	Begusarai	7,096	305	51,821	1,176	1,15,973	1,53,850	1,53,850	1,469	4,25,142		
4	Jugsalai	27,004	13,856	71,929	2,947	3,13,599	—	15,000	20,246	3,48,845		
5	Jhumri Tilaya	4,930	4,075	34,980	631	88,649	—	—	68	88,717		
6	Nawadah	10,572	867	6,500	464	20,883	—	—	50	20,933		
7	Sheikhpura	413	—	1,860	—	2,273	5,370	—	—	7,643		
8	Aurunbagad	3,172	—	5,527	—	8,699	—	—	—	8,699		
9	Khagaria	10,395	9,869	40,265	3,262	96,851	7,225	3,51,500	443	4,48,794		
10	Sultanganj	8,870	822	—	18	21,991	5,000	—	5,176	34,392		
11	Mirganj	—	—	—	—	2,363	—	—	—	7,363		
12	Raxaul	3,048	493	11,344	38	28,769	1,434	—	—	30,250		
13	Bajpur	1,151	471	9,535	101	17,519	—	5,000	47	22,519		

APPENDIX XXXIX

*Income Pattern of Notified/Town Area Committees in Jammu and Kashmir
During the Year 1960-61*

(Amount in Rs)

Sl No	Name of the Notified/ Town Area Committees	ORDINARY INCOME					
		TAX INCOME					Total Tax Income
		Property Tax	Dharat Tax	Trade Tax	Fair Tax	Miscel- laneous Taxes	
1	2	3	4	5	6	7	8
1	Katra	—	10,500	—	—	—	10,500
2	Shopian	—	16,055	237	15	—	16,307
3	Basohli	—	12,355	—	—	—	12,355
4	Kathua	—	38,500	—	—	—	38,500
5	Batote	—	7,901	—	—	—	7,901
6	Uri	—	5,320	—	—	—	5,320
7	Pahalgam	5,428	—	—	—	—	5,428
8	Udhampur	—	62,025	—	—	—	62,025
9	Rajouri	—	38,000	—	—	99	38,099

Appendix XXXIX—Contd

Sl No	Name of the Notified/ Town Area Committees	ORDINARY INCOME				
		Fees & Fines	Rents & Prices	Grants & Contri- bution	Misce- llaneous	Total Income
		9	10	11	12	13
1	Katra	565	10,050	—	2,000	23,115
2	Shopian	1,596	3,404	—	452	21,759
3	Basohli	—	4,417	—	28	16,800
4	Kathua	2,782	15,460	—	55	56,797
5	Batote	—	255	—	400	8,556
6	Uri	—	—	—	—	5,320
7	Pahalgam	318	9,060	5,000	1,436	21,242
8	Udhampur	3,151	1,555	—	173	66,904
9	Rajouri	492	607	—	—	39,198

APPENDIX XL

Income Pattern of Notified/Town Area Committees in Orissa During the Year 1960-61

(Amount in Rs.)

ORDINARY INCOME											
Sl No	Name of the Notified/ Town Area Committees	TAX INCOME								Fees & Fines	
		Property Tax	Service Taxes	Octroi	Tax on Trades & Callings	Tax on Animals & Vehicles	Miscellaneous Taxes	Total Tax Income			
1	2	3	4	5	6	7	8	9	10		
1	Rourkela	—	16,085	—	—	31,840	—	47,925	52,579		
2	Birmitrapur	—	—	—	—	—	—	—	7,563		
3	Bhubaneswar	1,02,208	1,09,770	—	—	15,701	—	2,27,679	19,368		
4	Bhadrak	9,499	—	—	—	3,038	275	12,812	32,400		
5	Barbil	4,503	—	—	—	—	4,915	9,418	—		
6	Raigangpur	11,296	324	—	2,523	739	483	15,365	4,451		
7	Angul	4,241	1,782	—	1,749	644	—	8,416	785		
8	Nowrangpur	9,897	6,088	—	—	1,780	—	17,765	18,425		
9	Rayagada	11,479	556	—	5,015	793	—	17,843	4,680		
10	Gunnpur	10,899	1,454	—	3,142	1,480	—	16,975	5,899		
11	Bhanjanagar	13,255	565	—	—	—	—	13,820	1,103		
12	Khurda	4,388	—	—	—	2,160	—	6,548	406		
13	Chosdwar	17,041	—	—	—	3,758	—	15,799	929		
14	Talehar	6,155	1,929	—	2,014	1,363	—	11,461	14,457		
15	Titlagarh	7,630	2,468	—	—	1,501	1,737	13,336	12,294		
16	Kantabanji	6,334	979	—	—	33	1,304	8,560	2,107		
17	Chatrapur	9,247	130	—	—	366	—	9,743	8,073		
18	Aska	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
19	Koraput	15,479	8,556	—	10,015	4,793	—	38,843	1,872		
20	Kotpad (Newly Formed)	—	—	—	—	—	—	—	—		
21	Raurangpur	789	—	—	—	1,302	—	2,091	1,938		
22	Nayagarh	7,680	1,681	—	—	—	—	9,361	6,159		

Appendix VI Contd

Sl. No.	Name of the Notified/ Town Area Committees	ORDINARY INCOME			EXTRAORDINARY INCOME					Total Income
		Rents & Prices	Miscel- laneous	Total Ordinary Income	Loans	Grants & Contri- bution	Miscel- laneous Extra- ordinary Income	Total Extra- ordinary Income		
1	2	11	12	13	14	15	16	17	18	
1	Rourkela	5,740	26,447	1,32,691	13,00	18,861	—	20,161	1,52,852	
2	Bramrapur	100	—	7,663	—	—	—	—	7,663	
3	Bhubaneswar	6,682	—	2,53,729	1,11,814	2,30,686	16,698	3,59,198	6,12,927	
4	Bhadrak	1,498	—	46,710	—	40,188	60,199	1,00,387	1,47,097	
5	Bhubil	—	—	9,418	—	1,900	—	1,900	11,318	
6	Rangunpur	210	306	20,332	—	10,988	—	10,988	31,320	
7	Angul	1,410	—	10,611	5,400	7,209	25	12,634	23,245	
8	Nowrangpur	1,078	—	37,268	12,744	16,326	386	29,456	66,724	
9	Riyagada	3,917	—	26,440	—	31,423	108	31,531	57,971	
10	Gunnur	755	—	23,629	—	31,855	142	31,997	55,626	
11	Bhanyanagar	4,446	—	19,369	—	12,598	127	12,725	32,094	
12	Khurda	1,191	—	8,145	—	1,834	—	1,834	9,979	
13	Chowdwar	—	—	16,728	3,180	13,386	—	16,566	33,294	
14	Telhar	1,635	—	27,553	—	19,241	104	19,345	46,898	
15	Tilagarh	2,489	—	28,119	—	28,081	—	28,081	56,200	
16	Kantabani	3,450	—	14,207	404	12,924	714	14,042	28,249	
17	Chatrapur	4,252	3,917	25,985	—	1,226	827	2,053	28,038	
18	Aska	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	—	
19	Koraput	1,562	—	42,277	—	32,141	7,480	39,625	81,902	
20	Kotpad	—	—	13,827	—	—	—	—	13,827	
21	Raurangpur	5	—	4,034	—	3,088	125	3,213	7,247	
22	Nayagarh	—	—	15,520	—	15,190	44	15,234	30,754	

APPENDIX XLI

Income Pattern of Notified/Town Area Committees in Uttar Pradesh During the Year 1960-61

(Amount in Rs.)

Sl No	Name of the Local Body	ORDINARY INCOME					EXTRA ORDINARY INCOME					Total Income
		Tax Income	Fees & Fines	Rents & Prices	Grants & Contribution	Miscellaneous	Total Ordinary Income	Loans	Extraordinary Grants	Miscellaneous Extraordinary Income		
1	2	3	4	5	6	7	8	9	10	11	12	
1	Mehdwal	6,479	938	—	5,038	—	12,455	—	—	—	12,455	
2	Pharela	6,123	1,000	—	9,120	1,897	18,140	—	—	—	18,140	
3	Chelvarpur	27,418	193	—	8,967	1,31,246	1,67,824	—	—	—	1,67,824	
4	Karhal	21,366	2,500	—	16,151	6,232	46,249	—	—	—	46,249	
5	Laharpur	5,069	19,876	—	16,811	2,462	38,218	—	—	—	38,218	
6	Phaphund	7,784	509	—	14,240	18,620	41,153	—	—	—	41,153	
7	Malhabad	10,942	—	—	5,925	4,369	21,236	—	—	—	21,236	
8	Kakori	5,929	—	—	8,193	1,414	15,536	—	—	—	15,536	
9	Amethi	7,118	—	—	6,311	2,800	16,229	—	—	—	16,229	
10	Goshanganj	4,254	—	—	6,960	3,602	14,816	—	—	—	14,816	
11	Gola	7,428	—	—	2,700	3,438	13,566	—	—	—	13,566	
12	Vadhalganj	7,093	—	—	3,450	9,522	20,065	—	—	—	20,065	
13	Naraini	16,248	—	—	3,450	8,798	28,496	—	—	—	28,496	
14	Pipraich	7,837	—	—	2,900	2,541	13,278	—	—	—	13,278	
15	Sisak	10,761	—	—	—	3,707	14,468	—	—	—	14,468	
16	Rampur	2,557	1,398	—	5,248	82	9,285	—	—	—	9,285	
17	Rudarpur	1,170	1,722	—	7,024	123	16,236	—	—	—	16,236	
18	Lar	5,015	1,722	—	9,917	29	16,683	—	—	—	16,683	
19	Captaanganj	2,811	1,671	—	3,815	2,969	11,266	—	—	—	11,266	
20	Pam Kavla	—	500	—	1,257	—	1,757	—	—	—	1,757	
21	Bilaspur	1,18,000	7,600	—	12,000	14,640	1,52,240	—	—	—	1,52,240	
22	Sawai	22,393	425	—	19,402	40,782	83,002	—	—	—	83,002	
23	Kemri	2,816	1,521	—	5,625	6,765	16,727	—	—	—	16,727	
24	Milakh	42,984	31	—	7,653	28,639	79,307	—	—	—	79,307	
25	Shahabad	5,000	39	—	1,387	25,810	32,236	—	—	—	32,236	
26	Tanda	24,776	6,391	—	18,181	3,890	53,238	—	—	—	53,238	
27	Chhulamahu	7,916	—	—	29,546	98,381	1,35,843	—	—	—	1,35,843	
28	Shamshabad	12,863	—	—	4,060	4,412	21,335	—	—	—	21,335	
29	Talgram	2,201	—	—	3,107	371	5,679	—	—	—	5,679	
30	Twiganj	2,395	—	—	3,634	11,459	17,488	—	—	—	17,488	
31	Kewalganj	5,235	—	—	7,090	38,452	50,777	—	—	—	50,777	
32	Kaduara	1,753	—	—	2,436	5,999	10,188	—	—	—	10,188	

Appendix VII—Contd.

1	2	3	4	5	6	7	8	9	10	11	12
33	Sivchari	13,967	726	—	3,105	2,428	20,226	—	—	—	20,226
34	Phal	6,294	—	—	3,040	4,419	13,753	—	—	—	13,753
35	Baldore	6,977	725	—	2,700	80	10,482	—	—	—	10,482
36	Sherkot	12,171	1,266	—	3,950	4,413	21,800	—	—	—	21,800
37	Sohampur	4,712	622	—	246	1,405	6,985	—	—	—	6,985
38	Mandhawan	6,248	—	—	2,754	1,064	10,066	—	—	—	10,066
39	Mandhawan	6,158	750	—	2,700	2,069	11,877	—	—	—	11,877
40	Mandhawan	55,708	—	—	10,033	3,941	69,682	—	—	—	69,682
41	Karun	31,161	1,550	—	6,740	1,741	41,192	—	—	—	41,192
42	Bhunington	51,847	1,580	—	13,657	3,220	70,224	—	—	—	70,224
43	Bhar	59,066	1,500	—	5,704	4,574	70,844	—	—	—	70,844
44	Sureshwar	15,652	5,500	—	19,595	11,623	52,370	—	—	—	52,370
45	Jaswan	8,593	1,500	—	8,042	1,520	19,655	—	—	—	19,655
46	Rinkoli	—	—	—	507	1,250	1,757	—	—	—	1,757
47	Phondar	17,550	—	—	3,993	—	21,543	—	—	—	21,543
48	Bangrawan	35,190	—	—	9,834	—	45,024	—	—	—	45,024
49	Sampur	8,509	—	—	6,799	—	15,308	—	—	—	15,308
50	Murawan	10,873	—	—	—	—	10,873	—	724	—	11,597
51	Bhawantnagar	6,224	—	—	—	—	6,224	—	—	—	7,561
52	Rampur	63,600	—	—	9,461	—	73,061	—	1,337	—	83,002
53	Kur	8,694	—	—	5,625	2,408	16,727	—	9,941	—	16,727
54	Muni Kerita	5,720	—	—	—	—	5,720	—	2,000	—	7,720
55	Barhaling	6,709	—	—	—	9,672	16,381	—	2,700	—	19,081
56	Mantwar	16,652	—	—	—	9,144	25,796	—	2,700	—	28,496
57	Sewi Bazar	11,775	—	—	—	2,693	14,468	—	—	—	14,468
58	Mahmudabad	25,860	—	—	—	—	30,831	—	2,700	—	33,531
59	Sampur	21,945	—	—	4,971	—	24,896	—	2,700	—	27,596
60	Dildarnagar	6,813	—	—	2,951	—	8,120	—	2,700	—	10,820
61	Virganj	6,323	—	—	1,307	—	9,518	—	2,700	—	12,218
62	Kirtanagar	6,000	—	—	3,195	—	6,000	—	2,700	—	8,700
63	Kuraoli	31,309	—	—	6,740	1,143	39,192	—	2,000	—	41,192
64	Zapana	18,355	—	—	3,031	7	21,393	—	2,700	—	24,093
65	Zafarabad	3,532	—	—	1,495	4,000	9,027	—	2,700	—	11,727
66	Kerakat	4,947	—	—	1,792	—	6,739	—	2,700	—	9,439
67	Mantwar	3,608	—	—	1,347	—	4,955	—	—	—	4,955
68	Utri	44,237	—	—	12,337	—	56,574	—	—	—	56,574
69	Neora Husampur	45,724	—	—	6,402	—	52,126	—	—	—	52,126
70	Puranpur	19,167	—	—	3,478	968	23,613	—	—	—	23,613
71	Bilsanda	4,566	—	—	1,478	1,105	9,056	—	—	—	9,056
72	Ghorawari	17,266	—	—	787	—	5,353	—	2,700	—	8,053
73	Gopiganj	—	—	—	—	4,192	21,458	—	8,415	—	29,873
74	Gangapur	5,910	—	—	1,075	—	6,985	—	2,956	—	9,941

1	2	3	4	5	6	7	8	9	10	11	12
75	Gauntpur	6,553	—	—	3,914	—	10,467	—	—	—	10,467
76	Chakia	5,902	—	—	1,858	2,599	10,359	—	4,700	—	15,059
77	Singh Bilirauna	—	—	—	4,693	8,854	13,547	—	—	—	13,547
78	Bisande	12,803	—	—	2,621	—	15,424	—	—	—	15,424
79	Islamnagar	6,049	—	—	2,423	—	8,472	—	—	—	8,472
80	Mundis	4,937	—	—	1,373	—	6,310	—	—	—	6,310
81	Dataganj	25,295	—	—	1,331	—	26,626	—	2,700	—	29,326
82	Uxhit	5,957	—	—	1,121	—	7,078	—	—	—	7,078
83	Alapur	6,785	—	—	2,138	—	8,923	—	1,250	—	10,173
84	Gaman	11,011	—	—	1,410	—	12,421	—	—	—	12,421
85	Gunnaur	11,773	—	—	—	—	11,773	—	—	—	11,773
86	Seohra	16,958	—	—	—	—	20,063	—	—	—	20,063
87	Mahemodabad	—	—	—	3,105	2,465	6,428	—	—	—	6,428
88	Katia	2,632	—	—	3,963	—	3,837	—	5,000	—	8,837
89	Kehri	22,748	—	—	1,205	—	22,748	—	2,000	—	24,748
90	Barabanki	6,973	—	—	—	—	13,870	—	2,700	—	16,570
91	Zaidpur	7,849	—	—	—	6,897	25,061	—	7,000	—	32,061
92	Dewa	2,369	—	—	—	10,011	12,380	—	—	—	12,380
93	Satritch	3,061	—	—	—	2,149	5,210	—	—	—	5,210
94	Tikantnagar	3,844	—	—	—	3,862	7,706	—	2,000	—	9,706
95	Daryabad	1,510	—	—	—	5,241	6,751	—	—	—	6,751
96	Fatehpur	4,744	—	—	—	8,004	12,748	—	—	—	12,748
97	Ramnagar	11,272	—	—	—	—	11,272	—	—	—	11,272
98	Maniar	6,553	—	—	9,545	—	16,098	—	—	—	16,098
99	Reoti	6,912	—	—	2,135	1,223	10,270	—	2,700	—	12,970
100	Baragaon	11,125	—	—	11,388	11,969	34,482	—	2,700	—	37,182
101	Sikandarpur	11,708	—	—	4,988	1,577	18,273	—	—	—	18,273
102	Bansidh	4,688	—	—	6,518	3,081	14,257	—	2,700	—	16,987
103	Sahtwar	6,989	—	—	4,498	2,006	13,493	—	2,700	—	16,193
104	Jalalabad	43,833	—	—	12,729	—	56,562	—	2,700	—	59,262
105	Powaya	12,492	—	—	4,109	—	16,601	—	2,700	—	19,301
106	Kata	11,789	—	—	3,247	—	15,036	—	2,700	—	17,736
107	Jausath	8,821	—	—	3,458	4,381	16,660	—	2,700	—	19,360
108	Sisauli	7,731	—	—	1,862	—	9,593	—	2,700	—	12,293
109	Jhunjana	6,418	—	—	2,906	2,977	12,301	—	2,000	—	14,301
110	Thana Bhaman	15,836	—	—	4,651	—	20,487	—	2,700	—	23,187
111	Chahawal	11,633	—	—	6,950	—	18,583	—	2,700	—	21,283
112	Mirajpur	14,830	—	—	6,171	—	21,001	—	2,000	—	23,001
113	Thalu	10,213	—	—	3,040	—	16,533	—	—	—	16,533
114	Haldaur	8,221	—	—	2,000	3,280	27,701	—	—	—	27,701
115	Bhugaon	51,857	—	—	300	17,480	70,224	—	—	—	70,224
116	Madhoganj	27,027	—	—	8,563	18,067	35,689	—	—	—	35,689

Appendix XLI—*Concld*

1	2	3	4	5	6	7	8	9	10	11	12
117	Bemkanj	5,512	—	—	6,375	—	11,887	—	—	—	11,887
118	Puli	21,377	—	—	1,695	—	23,072	—	—	—	23,072
119	Rudrapur	6,249	—	—	3,524	2,841	12,614	—	3,623	—	16,237
120	Tinakpur	1,02,436	—	—	—	9,018	1,11,454	16,300	7,000	—	1,34,754
131	Rhuga	8,950	—	—	3,818	12,161	24,929	—	—	—	24,929
122	Nanpara	11,338	—	—	6,533	42,726	60,597	—	—	—	60,597
123	Dhinora	27,348	—	—	5,323	—	32,671	—	5,000	—	37,671
124	Rhowali	10,127	—	—	—	20,003	30,130	—	—	—	30,130
125	Mugrabad Shahpur	19,691	—	—	989	8,931	29,611	—	—	—	29,611
126	Shahganj	46,974	—	—	14,152	7	61,133	—	500	—	61,633
127	Tehri	36,246	—	—	5,000	10,005	51,251	—	—	—	51,251
128	Jaspur	9,826	—	—	—	30,002	39,828	—	—	—	39,828
129	Srinagar	38,642	—	—	4,223	—	42,865	—	5,000	—	4,7865
130	Tulsipur	21,679	—	—	5,657	5,757	34,893	—	2,000	—	35,093
131	Rudauli	11,663	—	—	9,469	4,168	25,300	—	—	—	25,300
132	Baghsinar	57,828	—	—	10,000	—	67,828	—	37,452	—	1,05,280

Income Pattern of Notified/Town Area Committees in West Bengal During the Year 1960-61.

(Amount in Rs)

Sl No	Name of Notified/Town Area Committees	ORDINARY INCOME									
		TAX INCOME								Fees & Fines	Rents & Prices
		Property Tax	Service Taxes	Octroi	Tax on Trades & Callings	Tax on Animals & Vehicles	Toll Tax	Total Tax Income			
1	2	3	4	5	6	7	8	9	10	11	
1	Dunhata	—	11,151	—	—	935	—	12,086	2,626	7,667	
2	Mathabhanga	—	5,890	—	—	—	—	5,890	1,892	15,741	
3	Tufanganj	—	8,827	—	—	369	430	9,626	3,300	8,537	
4	Haldibari	—	12,891	—	—	1,109	—	14,000	2,228	811	
5	Mekliganj	—	8,822	—	—	107	401	9,330	801	2,597	

Appendix XLII—Contd

Sl No	Name of Notified/Town Area Committees	ORDINARY INCOME			EXTRA ORDINARY INCOME					Total Income
		Grants & Contribution	Miscellaneous	Total Ordinary Income	Loans	Extra-Ordinary Grants	Miscellaneous	Extra-Ordinary Income	Total Ordinary Income	
1	2	12	13	14	15	16	17	18	19	
1	Dunhata	7,373	266	30,018	—	—	—	—	30,018	
2.	Mathabhanga	1,912	2,747	28,182	—	—	—	—	28,182	
3	Tufanganj	3,000	275	24,738	—	—	—	—	24,738	
4	Haldibari	9,788	1,191	28,018	3,000	—	—	3,000	31,018	
5	Mekliganj	2,930	—	15,658	—	—	—	—	15,658	

Expenditure Pattern of Notified Town Area Committees (Town Area Municipalities) in Andhra Pradesh During the Year 1960-61
(Amount in Rs.)

Sl. No.	Name of Municipality	ORDINARY EXPENDITURE								Total Expenditure
		General Admin & Collection of Revenues	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous			
1	2	3	4	5	6	7	8	9		
1	Jineon	11,450	21,720	7,500	—	7,882	3,720	52,272		
2	Shillai	9,496	19,129	3,765	—	3,286	651	36,327		
3	Bhamsa	15,966	25,128	4,439	—	1,000	2,982	49,515		
4	Korutla	6,827	14,103	1,960	—	349	632	23,871		
5	Yellandu	12,578	31,114	1,947	—	2,834	1,836	50,309		
6	Mryalgudi	9,963	15,413	1,183	—	964	2,186	29,709		
7	Jogipet	11,658	11,730	2,057	—	1,095	3,080	29,620		
8	Zalubud	9,733	17,800	3,636	—	12,056	1,031	44,256		
9	Armoor	11,527	24,020	5,570	—	15,065	1,530	57,712		
10	Kamareddy	20,305	28,059	4,580	—	3,630	4,812	61,386		
11	Peddapalle	14,692	60,274	5,000	—	4,525	5,556	90,047		
12	Wanaparthy	7,954	15,141	1,960	—	—	965	26,020		
13	Mahabubabad	13,500	20,469	9,846	—	8,083	594	52,492		
14	Atmakur	4,540	6,040	1,156	—	—	667	12,403		
15	Huzurabad	6,255	9,508	1,185	—	1,949	850	19,747		
16	Singareddy	7,439	11,931	6,250	—	3,114	414	29,148		
17	Chinnor	8,904	10,258	3,497	—	2,200	616	25,475		
18	Devarkonda	6,236	12,812	2,901	—	1,059	111	23,119		
19	Metpalle	7,001	11,200	2,660	—	—	1,319	22,180		
20	Nanthani	6,202	13,156	1,805	—	1,080	621	22,864		
21	Mudhol	4,549	7,850	559	—	—	158	13,115		
22	Kollapur	5,115	8,518	1,700	—	392	105	15,830		
23	Alampur	4,051	8,728	1,837	—	—	125	14,741		
24	Huzurnagar	5,917	7,482	2,000	—	—	260	15,659		
25	Asifabad	6,623	12,279	1,860	—	—	1,722	22,484		
26	Shamsabad	1,027	3,862	568	—	69	4,772	10,298		
27	Vemalawada	9,908	17,953	2,897	—	1,593	3,271	35,622		
28	Kohir	9,733	17,800	3,636	—	12,056	1,031	44,256		
29	Banswadi	6,946	12,430	1,845	—	2,450	109	23,780		
30	Venurabad	11,384	18,930	6,240	—	241	2,062	38,857		
31	Farooqnagar	6,779	12,316	1,527	—	—	243	20,865		
32	Kodungal	4,375	7,255	2,443	—	714	410	15,197		
33	Badepalle	7,982	20,758	1,340	—	—	937	31,017		
34	Kalvakurthi	5,089	6,670	1,340	—	—	937	14,036		

Appendix XLIII—Contd

Sl No	Name of Municipality	REVENUE EXPN		EXTRA ORDINARY EXPENDITURE			Total Expenditure
		Repayment of Loans	Total Revenue Expenditure	Capital Expenditure	Extra-Ordinary Expenditure	Total Extra-Ordinary Expenditure	
1	2	10	11	12	13	14	15
1	Jangaon	7,590	59,862	—	—	—	59,862
2	Sircilla	—	36,327	—	—	—	36,327
3	Bhainsa	—	49,515	—	—	—	49,515
4	Korata	—	23,871	—	—	—	23,871
5	Yellandu	—	50,309	—	—	—	50,309
6	Mriyalguda	—	29,709	—	—	—	29,709
7	Jogipet	—	29,620	—	—	—	29,620
8	Zahirbad	1,456	45,712	—	—	—	45,712
9	Armoor	—	57,712	—	—	—	57,712
10	Kumareddy	—	84,973	—	—	—	84,973
11	Peddapalle	23,587	90,047	—	—	—	90,047
12	Wanparthi	—	26,020	—	—	—	26,020
13	Mahbubabad	5,393	57,885	—	—	—	57,885
14	Atmakur	800	13,203	—	—	—	13,203
15	Huzurabad	—	19,747	—	—	—	19,747
16	Sangareddy	—	29,148	—	—	—	29,148
17	Chinnor	—	25,475	—	—	—	25,475
18	Devarkonda	—	23,119	—	—	—	23,119
19	Meipallo	—	22,180	—	—	—	22,180
20	Manthani	—	22,864	—	—	—	22,864
21	Mudhol	—	13,115	—	—	—	13,115
22	Kollapur	—	15,830	—	—	—	15,830
23	Alampur	—	14,741	—	—	—	14,741
24	Huzurnagar	—	27,165	—	—	—	27,165
25	Asifabad	11,506	22,484	—	—	—	22,484
26	Shamsheedabad	—	10,298	—	—	—	10,298
27	Vemalawada	—	36,024	—	—	—	36,024
28	Khoor	402	45,712	—	—	—	45,712
29	Banswada	1,456	32,966	—	—	—	32,966
30	Vicarabad	9,186	38,857	—	—	—	38,857
31	Farooqnagar	—	20,865	—	—	—	20,865
32	Kedangal	—	15,197	—	—	—	15,197
33	Badepalle	—	31,017	—	—	—	31,017
34	Kalvakurthi	—	14,036	—	—	—	14,036

Appendix XLIII—Contd

1	2	3	4	5	6	7	8	9
15	Makal	8,340	11,238	1,664	—	—	2,310	23,552
16	Dornakul	6,839	6,468	3,028	—	1,437	430	18,202
17	Parkā	5,605	9,201	300	—	1,625	389	17,120
18	Cherivil	3,691	8,139	1,452	—	1,425	287	14,894
19	Kosigl	4,687	6,691	2,262	—	399	116	14,155
20	Madhira	6,113	12,178	2,500	—	90	1,195	22,076
21	Ibrahimpatnam	2,933	7,051	921	—	—	—	10,905
22	Dharampur	5,733	9,577	396	—	—	570	16,216
23	Junkuntā	7,725	13,607	1,297	—	2,290	1,829	26,748
24	Gudā	6,073	2,662	1,988	—	2,000	1,129	13,852
25	Boath	7,725	6,867	1,442	—	—	2,051	18,085
26	Rannapet	8,150	4,073	568	—	—	183	12,974
27	Sripur Town	3,151	6,753	423	—	—	94	10,421
28	Karipur	3,380	5,695	979	—	—	60	10,114
29	Gumel	2,964	5,089	1,150	—	—	1,015	10,218
30	Mednoor	8,285	6,683	2,500	—	2,749	3,189	23,406
31	Parsi	2,601	5,951	4,090	—	689	54	10,385
32	Medchal	7,748	7,150	1,798	—	—	395	17,091

Appendix XLIII—*Concld*

1	2	10	11	12	13	14	15
35	Maktal	—	23,552	—	—	—	23,552
36	Dorankal	—	18,202	—	—	—	18,202
37	Purka	—	17,120	—	—	—	17,120
38	Cherival	—	14,894	—	—	—	14,894
39	Kosigi	—	14,155	—	—	—	14,155
40	Madhira	—	22,076	—	—	—	22,076
41	Ibrahmpatnam	—	10,905	—	—	—	10,905
42	Dharampur	—	16,216	—	—	—	16,216
43	Jankunta	—	26,748	—	—	—	26,748
44	Garla	200	14,052	—	—	—	14,052
45	Boath	21	18,106	—	—	—	18,106
46	Ramnapel	—	12,974	—	—	—	12,974
47	Sripur Town	—	10,421	—	—	—	10,421
48	Kanapur	—	10,114	—	—	—	10,114
49	Gajnel	—	10,218	—	—	—	10,218
50	Mednoor	—	23,406	—	—	—	23,406
51	Pargi	—	10,385	—	—	—	10,385
52	Medchal	—	17,091	—	—	—	17,091

APPENDIX XLIV

Expenditure Pattern of Notified/Town Area Committees in Assam During the Year 1960-61
(Amount in Rs.)

Sl No	Name of the Notified/Town Area Committee	ORDINARY EXPENDITURE						
		Collection & Administration	Public Health	Public Safety & Convenience	Education	Public Works	Miscellaneous	Total Ordinary Expenditure
1	2	3	4	5	6	7	8	9
1	Hailakandi	4,387	26,483	2,992	50	6,454	18,154	57,920
2	Bilasipara	12,270	11,960	—	1,000	9,830	1,109	30,169
3	North Gauhati	3,681	181	—	—	1,029	581	5,472
4	Sarthebari	1,928	7,893	299	—	2,799	178	13,097
5	Gauripur	9,025	34,173	3	2,059	1,262	3,517	50,039
6	Kokrajhar	10,235	—	156	—	9,892	1,738	22,021
7	Sapatgram	7,668	7,394	6	—	1,572	2,366	19,006
8	Abhayapuri	682	—	—	—	—	50	732
9	Bongaigaon	—	—	—	—	—	—	—
10	Lakhimpur	2,760	4,737	91	—	57	703	8,348
11	Kamakhya	3,514	1,761	—	—	2,108	—	7,383
12	Rangiva	8,426	19,261	—	2,500	1,836	3,165	35,188
13	Tihu	6,293	17,664	3,729	40	1,072	1,266	30,064

Appendix XLIV—Contd

Sl No	Name of the Notified/Town Area Committee	EXTRA ORDINARY EXPENDITURE			Total Expenditure
		Capital Expenditure	Repayment of Loan	Total Expenditure	
1	2	10	11	12	13
1	Hailakandi	262	1,733	388	60,303
2	Bilasipara	—	—	—	36,169
3	North Gauhati	—	—	75	5,547
4	Sarthebari	—	1,872	—	14,969
5	Gauripur	14,227	—	—	64,266
6	Kokrajhar	31,847	—	—	53,868
7	Sapatgram	8,129	—	50	27,185
8	Abhayapuri	—	—	—	732
9	Bongaigaon	—	—	—	—
10	Lakhimpur	158	—	—	8,506
11	Kamakhya	—	—	—	7,383
12	Rangiva	—	—	—	35,188
13	Tihu	295	—	375	30,734

APPENDIX XLV

Expenditure Pattern of Notified/Town Area Committees in Bihar During the Year 1960-61
(Amount in Rs.)

Sl No	Name of the Notified/Town Area Committee	ORDINARY EXPENDITURE						
		General Administration & Collection of Revenues	Public Safety & Convenience	Public Health	Education	Public Works	Miscellaneous	Ordinary Expenditure
1	2	3	4	5	6	7	8	9
1	Jamshedpur	45,093	2,538	24,442	1,78,597	14,125	19,100	2,83,895
2	Dehri	12,928	13,747	34,295	18,436	8,157	23,283	1,10,846
3	Begusarai	12,531	7,622	48,155	27,079	5,687	10,634	1,11,708
4	Jugsalai	26,823	8,184	1 43 917	44,541	25,633	7,614	2,56,712
5	Jhumri Tilaiya	16,298	4,311	14,786	26,646	6,356	1,475	69,872
6	Nawadah	3,102	1,692	7,041	—	866	2,093	14,794
7	Sheikhpura	2,732	304	1,712	—	—	2,432	7,180
8	Aurangabad	1,488	645	5,440	—	—	4,421	11,994
9	Khagaria	7,987	4,099	53,161	21,148	6,389	5,999	98,783
10	Sultanganj	5,948	897	6,540	—	451	2 308	16,144
11	Mirganj	4,246	619	8,706	—	—	6	13,577
12	Rexaul Bazar	7,006	1,919	13,589	—	69	288	22,871
13	Rajgir	7,777	1,716	10,026	1,442	1,121	1,892	23,974

Appendix XLV—Contd

Sl No	Name of the Notified/Town Area Committee	EXTRA ORDINARY EXPENDITURE			Total Expenditure
		Capital Expenditure	Repayment of Loans	Others	
1	2	10	11	12	13
1	Jamshedpur	5,224	—	11,701	3,00 820
2	Dehri	45,496	4,469	6,593	1,67,404
3	Begusarai	3,14,695	—	2 263	4,28,666
4	Jugsalai	19,570	5 596	22 578	3 04,456
5	Jhumri Tilaiya	—	—	5 038	74,910
6	Nawadah	11,918	1 000	137	27 849
7	Sheikhpura	—	—	300	7 450
8	Aurangabad	—	—	—	11 994
9	Khagaria	3 66 479	—	441	4 65 703
10	Sultanganj	487	2 625	6 579	25,835
11	Mirganj	—	—	50	13 627
12	Rexaul Bazar	500	1 457	795	25 653
13	Rajgir	—	—	100	24 074

APPENDIX XLVI *Expenditure Pattern of Notified/Town Area Committees in Jammu and Kashmir During the Year 1960-61*

Sl. No.	Name of the Notified/ Town Area Committees	ORDINARY EXPENDITURE						EXTRA ORDINARY EXPENDITURE				Total Expendi- ture
		Public Health	Public Safety & Conve- nience	Educa- tion	Public Works	Misc- ellaneous	Total Ordinary Expendi- ture	Capital Expendi- ture	Repay- ment of Loans	Total Extra- Ordinary Expendi- ture		
1	2	3	4	5	6	7	8	9	10	11	12	
1	Katra	6,605	—	620	9,180	400	20,705	—	—	—	20,705	
2	Shopian	5,815	2,697	400	3,394	200	24,935	—	—	—	24,935	
3	Basohli	3,746	3,600	265	5,995	—	16,680	—	—	—	16,680	
4	Kathua	2,256	4,801	61	17,209	142	45,495	15,024	3,000	18,024	63,519	
5	Batala	3,323	—	100	1,250	50	7,252	—	—	—	7,252	
6	Uri	1,862	350	100	1,443	50	5,285	—	—	—	5,285	
7	Pulwama	5,722	2,590	—	50	250	20,107	—	1,000	1,000	21,107	
8	Udhampur	16,206	5,850	996	100	198	34,651	—	—	—	34,651	
9	Rajouri	4,284	3,200	546	5,889	533	28,735	47,395	—	47,395	76,130	

APPENDIX XLVII

*Expenditure Pattern of Notified/Town Area Committees in Orissa During the Year 1960-61

(Amount in Rs.)

Sl No	Name of the Notified/Town Area Committees	ORDINARY EXPENDITURE								Total Ordinary Expenditure
		General Admin- stration	Collection of Revenues	Public Health	Public Safety & Conve- nience	Education	Public Works	Misce- llaneous		
1	2	3	4	5	6	7	8	9	10	
1	Rourkela	14,300	6,678	44,220	10,995	30,681	—	2,200	1,09,254	
2	Birmitrapur	4,215	—	—	—	—	268	—	4,483	
3	Bhuvaneshwar	11,332	4,932	14,388	42,016	39,514	44,606	1,89,374	3,46,162	
4	Bhadrak	2,195	1,944	12,899	3,013	16,528	—	1,686	38,265	
5	Barbil	300	1,351	3,719	7,148	—	—	215	12,733	
6	Rajgangpur	4,009	—	22,650	1,515	—	15,118	1,200	44,492	
7	Angul	1,589	1,672	13,067	12,674	—	—	—	29,012	
8	Nowrangpur	12,022	2,114	14,514	5,161	1,527	18,741	5,000	59,079	
9	Rayagada	6049	2,649	23,114	8,180	2,876	27,671	1,670	72,209	
10	Gunupur	—	—	—	—	—	—	62,461	62,461	
11	Bhanjanagar	960	300	3,316	4,040	10	7,891	1,206	17,723	
12	Khurda	1,153	—	3,324	268	—	—	80	4,825	
13	Chowdwar	5,907	1,301	2,721	1,652	—	—	226	11,807	
14	Talchar	2,750	1,339	14,348	1,569	1,125	19,962	219	41,312	
15	Titlagarh	4,106	486	23,353	2,005	—	20,236	—	50,186	
16	Kantabanji	4,372	542	29,664	1,222	—	646	27	36,473	
17	Chatrapur	18,093	1,164	280	10,308	—	3,293	4,307	37,445	
18	Aska	2,973	1,491	1,852	18,212	—	7,746	5,198	37,472	
19	Koraput	6195	2,809	20,471	6,871	—	23,916	10,155	70,687	
20	Kotpad	1,850	1,252	3,216	10,554	—	1,936	961	19,769	
21	Raurangpur	1,646	344	—	672	164	—	78	2,904	
22	Nayagarh	3,430	—	18,710	4,348	—	—	17,264	43,752	

Appendix LVII—*contd*

Sl. No.	Name of the Notified/Town Area Committees	EXTRA ORDINARY EXPENDITURE				Total Expenditure
		Repayment of Loans	Miscellaneous Extraordinary Expenditure	Total Extraordinary Expenditure		
1	2	11	12	13	14	
1	Rourkela				1 10,031	
2	Baramitrapur		777	777	4,483	
3	Bhadrachal	9 472	11 424	20,896	3,67,058	
4	Bhadrak				38,265	
5	Bhubil				12,733	
6	Rajmangapur				44,492	
7	Angal	141	32	473	29,485	
8	Nawalpur	7,117	17,523	24,640	83,719	
9	Rajmangapur	7,534	17 523	25,057	97,266	
10	Gunnur				62,461	
11	Bhadrachal				17,723	
12	Khurda		1,054	1,054	5,879	
13	Choudwar				11,807	
14	Falchar		2,261	2,261	43,573	
15	Talcher		614	614	50,800	
16	Kantabang		4,340	4,340	40,813	
17	Chitrapur		2,471	2,471	39,916	
18	Aski		50	50	37,522	
19	Koraput		21,846	21,846	92,533	
20	Kotpad		500	500	20,269	
21	Rairangpur		125	125	3,029	
22	Nayagarh				43,752	

APPENDIX XLVIII

Expenditure Pattern of Notified Town Area Committees in Uttar Pradesh During the Year 1960-61

(Amount in Rs.)

S. No.	Name of the Notified Town Area Committee	ORDINARY EXPENDITURE				Total
		General Administration & Collection of Revenues	Public Safety & Conviviality	Public Health	Miscellaneous	
1	2	3	4	5	6	7
1	Mehowal	1,182	6,606	831	445	9,064
2	Pharwal	1,238	5,147	4,584	3,143	14,122
3	Chelverpur	12,394	1,165	1,35,685	15,901	1,65,145
4	Karhal	14,802	15,768	5,077	8,309	43,956
5	Loharpur	14,667	16,780	11,332	283	43,062
6	Pharband	2,714	10,883	22,048	2,815	38,460
7	Mahabadi	4,171	9,008	500	1,004	14,683
8	Kakori	1,752	5,808	8,730	1,225	17,515
9	Amethi	2,483	5,012	8,231	393	16,119
10	Gochungani	1,427	1,509	9,419	985	16,340
11	Gola	1,469	5,718	2,268	3,800	13,255
12	Vadhalganj	1,105	5,259	2,065	10,651	19,080
13	Naraini	2,362	5,204	12,924	7,416	30,906
14	Piprach	1,875	3,599	3,376	2,939	11,789
15	Sisal	2,062	5,177	12,968	7,061	30,268
16	Rampur	406	3,287	3,914	2,562	10,169
17	Podarpur	1,012	6,803	4,272	7,146	19,233
18	Lar	911	3,989	3,027	3,810	11,737
19	Captanganj	2,251	3,175	307	4,302	10,035
20	Pam Kauli	140	163	2,003	1,009	3,315
21	Bisalpur	16,164	55,776	89,000	31,300	1,92,140
22	Sawan	14,858	28,916	20,755	21,767	86,326
23	Kemari	2,786	4,929	4,958	2,424	15,097
24	Multhi	7,955	23,490	18,769	39,893	90,107
25	Shahabad	2,355	12,645	14,962	5,384	35,346
26	Tandi	9,556	18,389	15,629	17,265	60,839
27	Chhibramdini	22,539	42,162	41,492	11,335	1,20,528
28	Shamshabad	604	1,839	7,304	6,410	19,157
29	Talgram	185	1,799	104	845	3,233
30	Tiviganj	668	3,048	8,041	9,306	21,063
31	Kewalganj	191	10,657	8,829	27,889	47,566
32	Kiduria	895	3,100	173	5,663	9,831
33	Saighara	2,739	8,981	6,524	1,448	19,195
34	Phul	1,588	7,656	5,380	1,148	15,772
35	Haldore	3,322	6,531	6,704	60	15,820
36	Sherkot	1,368	9,494	2,666	961	17,489
37	Sohnapur	1,815	3,191	6,615	111	11,735
38	Maudhawan	1,355	3,538	5,005	595	10,493
39	Afzalgarh	2,107	7,491	3,046	1,527	14,171
40	Kiratpur	17,411	20,011	21,570	5,351	64,343
41	Karanu	15,811	11,261	1,079	3,765	31,916
42	Bhangaon	15,115	12,371	23,156	6,511	57,153
43	Bewar	19,136	12,951	10,712	11,192	53,991
44	Sirsaganj	8,078	21,187	10,151	5,612	45,028
45	Jasrana	1,576	7,661	5,161	11,400	15,808

Appendix XLVIII—Contd.

Sl No	Name of the Notified/ Town Area Committee	Recurring Expenditure	Non- recurring Expenditure	Loan	Total
1	2	3	4	5	6
46	Pantola	1,269	2,042	—	3,311
47	Panondar	11,030	192	—	11,222
48	Bangarwan	7,828	5,262	—	13,090
49	Safipur	10,953	—	—	10,953
50	Maurawan	8,497	1,619	—	10,116
51	Bhawantnagar	6,041	3,996	—	10,037
52	Ranipur	68,327	—	—	68,327
53	Kauri	10,389	4,707	—	15,096
54	Muni ki Heti	—	—	—	—
55	Barhalganj	17,718	1,362	—	19,080
56	Mantanwar	28,865	2,042	—	30,907
57	Sawa Bazar	22,269	8,000	—	30,269
58	Mahmudabad	21,304	9,918	—	31,222
59	Saidpur	16,469	5,443	—	21,912
60	Dildarnagar	4,980	1,643	—	6,623
61	Viratganj	7,155	1,001	—	8,156
62	Kirtinagar	—	—	—	—
63	Kuraoli	30,072	6,779	1,065	37,916
64	Zamania	11,978	10,839	—	22,817
65	Zafraabad	5,752	—	—	5,752
66	Kerakat	6,594	1,471	—	8,065
67	Mariahaun	4,215	201	—	4,416
68	Orat	42,690	—	986	43,676
69	N.ora Husainpur	11,947	—	—	11,947
70	Puranpur	18,980	—	—	18,980
71	Bilsanda	11,241	—	—	11,241
72	Ghorawan	3,151	5,000	—	8,151
73	Gopiganj	27,783	648	—	28,431
74	Gangapur	4,723	6,774	—	11,497
75	Gauntpur	12,039	—	—	12,039
76	Chaila	12,185	2,832	—	15,017
77	Singh Bihrauna	11,979	—	—	11,979
78	Bisanda	10,299	6,914	648	17,861
79	Islamnagar	9,164	125	—	9,289
80	Mundis	2,686	3,260	—	5,948
81	Ditaganj	12,519	12,250	648	25,417
82	Uxhit	2,823	5,530	—	8,353
83	Alapur	9,027	2,500	259	11,786
84	Gaman	21,237	2,999	—	24,236
85	Gunnaur	13,994	5,374	—	19,368
86	Schhra	18,548	—	—	18,548
87	Mahmodabad	6,414	—	—	6,414
88	Katni	3,020	4,013	—	7,033
89	Kehri	—	—	—	—
90	Barabanki	8,088	6,541	—	14,629
91	Saidpur	22,909	7,380	—	30,289
92	Dawa	4,566	12,541	—	17,107
93	Satritch	2,919	8,508	—	11,427
94	Tikantnagar	6,896	2,169	—	9,065
95	Darwabad	6,347	52	—	6,399
96	Fatehpur	10,346	2,113	—	12,459
97	Pannaer	5,962	2,212	—	8,174
98	Maniar	19,581	—	—	19,581
99	Reoti	12,505	—	548	13,053
100	Bhason	30,554	—	—	30,554
101	Sikandarpur	17,724	—	—	17,724
102	Besidihi	15,371	—	—	15,371
103	Satna	15,438	—	—	15,438
104	Jalalpur	48,333	50	—	48,383

Appendix XLVIII—*Concl'd*

1	2	3	4	5	6
105	Powran ..	17,868	3,158	—	21,026
106	Katia	10,047	3,409	—	13,456
107	Jaisath	18,220	—	—	18,220
108	Sisauli	9,910	—	—	9,910
109	Jhunjana	11,647	—	—	11,647
110	Thana Bhaman	21,137	—	—	21,137
111	Chaliawal	15,750	—	—	15,750
112	Mirajpur	18,236	—	—	18,236
113	Thalu	15,124	—	—	15,124
114	Haldaur	—	—	—	—
115	Bhugaon	22,803	34,352	—	57,155
116	Madhoganj	33,388	—	—	33,388
117	Begamganj	5,430	—	—	5,430
118	Pali	21,665	—	—	3,41,336
119	Rudrapur	13,393	5,840	—	19,233
120	Tanakpur	33,403	1,66,251	—	1,99,654
121	Bhuga	45,869	—	—	45,869
122	Nanpara	32,395	26,916	—	59,311
123	Dhinora	26,677	—	—	26,677
124	Bhowali	20,048	9,864	1,264	31,176
125	Mugrabad Shahpur	17,338	15,191	—	32,529
126	Shahganj	60,739	—	648	61,387
127	Tehri	43,723	—	—	43,723
128	Jasipur	39,643	—	—	39,643
129	Srinagar	13,009	5,374	—	18,383
130	Tulsipur	35,395	—	—	35,395
131	Rudauli	27,998	—	—	27,998
132	Baghshinar	61,313	20,000	—	81,313